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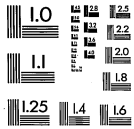

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Thomas A. Edison Papers

A SELECTIVE MICROFILM EDITION

PART IV
(1899–1910)

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Edison Storage Battery Company Records
Journal #1 (1901-1911)

This journal covers the period May 1901-November 1911. Chronological entries provide information about transactions posted to accounts recorded in the general ledgers. Entries are indicated for West Orange until May 1904, when the journal appears to have been temporarily transferred to Glen Ridge, New Jersey. The entries resume for West Orange in March 1907. The spine is stamped "Journal," "1," and "E.S.B.Co." The book contains 500 numbered pages.

[REDUCTION RATIO = 16:1]

West Orange N.J. May 1901.

25

433	1	Treasury Stock		1000	00000			
		To Capital Stock					1000	00000
		The authorized Capital Stock as per certificate	x					
		of incorporation dated May 25- 1901-	x					
		10000 Shares at $100. per share $1000.000.	x					

29

438 433		H. E. Dick						
		To Treasury Stock			40000			
		For four shares of Stock at par $100. as per	x				40000	
		certificate # 1-	x					

29

5	433	Walter S. Mallory						
		To Treasury Stock-			30000			
		For three shares of Stock at par $100. as per	x				30000	
		certificate # 2.	x					

29

433	433	Dr. E. Kilmore						
		To Treasury Stock-			30000			
		For three shares of Stock at par $100. as per	x				30000	
		Certificate # 3-	x					

29

	450	Sundries To Estate of P. Hayden					19000	00
15		Buildings Glen Ridge N.J.		11	479	17		
15		Real Estate " " "		5	937	50		
16 71		Machinery "and Tools " " "		1	583	33		
		For the purchase of Plant at Glen Ridge N.J	x					
		as per deed dated May 29- 1901- between	x					
		Sarah E. Hayden, Executrix and Charles H. Hayden	x					
		and others as Executors to Peter Hayden deceased to	x					
		Thomas A. Edison - (purchase made for Edison Storage Battery Co)	x					
		The above plant was appraised and the	x					
		Building was estimated to be worth $27000.	x					
		Real Estate $15000. and Machinery "and Tools 4000.	x					
		and the above entry was made in that	x					
		proportion.	x					
		Since making the above entry the plant has	x					
		been transferred to this Company as per	x					
		deed dated July 11-1901 between Thomas A. Edison	x					
		and wife to Edison Storage Battery Co	x					

West Orange N.J. July 1901-

17

1511	Patents &c	1000000.00		
21	To Thomas A. Edison		1000000.00	
	For purchase of Patents and Applications	x		
	as per agreement dated July 17. 1901 between	x		
	Edison Storage Battery Co and Thomas A. Edison			

17

21	Tho A. Edison	999000.00		
1535	To Treasury Stock		999000.00	
	For 9990 Shares of Stock at par $100. as per	x		
	Certificate # 10 for 6990 Shares and Certificate #	x		
	11 for 3000 Shares.	x		
	Turned over to Mr Edison as per agreement	x		
	dated July 17. 1901	x		

West Orange N.J. August 1901

1

301	Assembling Rooms #1 G.R.	108.45		
301	To Assembling Room #51			108.45
	Transferred on account of change of System			

1

316	Office Glen Ridge #7	5.08		
317	To Office Glen Ridge #157			5.08
	Transferred on account of change of System			

1

319	Packing & Shipping #8 G.R.	37.95		
319	To Packing & Shipping #58			37.95

1

322	Power Plant G.R. #9	1258.51		
	To Sundries			
322	Power Plant #69			70.54
323	" " #109			36.66
323	" " #159			1146.31

1

334	Rolling Room G.R. #13	299.66		
334	To Rolling Room G.R. #63			299.66

1

337	Steam Plant G.R. #14	32.70		
338	To Steam Plant G.R. #164			32.70

1

367	Chemicals Building G.R. #31	2385.11		
	To Sundries			
367	Chemicals Building G.R. #81			2340.11
368	" " #181			45.00

1

385	Office Silver Lake #37	42.5		
385	To Office Silver Lake #87			42.5
	All the above Acs. are transfers			
	occasioned by a change of System			

1

18	Machine Shops #6	3905.45		
	To Sundries			
19	Machine Shops #56			716.73
20	" " #106			8.27
21	" " #156			3180.45
	Transferred by reason of change of System			

1

14	Real Estate #20	17918.56		
15	To Real Estate #70			17918.56
	Transferred by reason of change of System			

21

35 Glen Ridge Petty Cash — 200
2 To Thos. A. Edison — 200
For Rent belonging to Mr. Edison for house at Silver Lake N.J. for month of Nov. 1901 in advance

20

35 Glen Ridge Petty Cash — 7 00
349 To Crossed a/c #78 &c — 7 00
For old Junk sold us per Glen Ridge Petty Cash Vouchers for October 1901

6

50 Sundrie To Bank Mortgage 6% Bond Bonds — 89 000 00 0

292 R. S. Withebee — 1 000 00 0
For one Bond #37

292 James Gayle — 5 000 00 0
For five Bonds Nos 38-42 both inclusive

293 Henry O. Brown — 2 000 00 0
For two Bonds No. 36 and No 43

294 James Hamb — 1 000 00 0
For one Bond No. 44

293 G. M. Schwab — 5 000 00 0
For five Bonds Nos 45-49 both inclusive

291 J. Wolf Allain — 3 000 00 0
For three Bonds Nos 70-72 " "

289 Thomas A. Edison (Bond a/c) — 1 000 00 0
For one Bond No 73 in name of Thos P. Hamb

294 A. H. Dyer — 1 000 00 0
For one Bond No 74

289 W. S. Pilling — 10 000 00 0
For ten Bonds Nos 1-5 both inclusive
" 75-79 " "

290 Theron J. Crane — 10 000 00 0
For ten Bonds Nos 6-10 " "
" 85-89 " "

290 W. H. Shelmerdine — 10 000 00 0
For ten Bonds Nos 11-15 " "
" 80-84 " "

291 G. W. Whitridge Atty — 40 000 00 0
For 40 Bonds Nos 16-35 " "
" 50-69 " "
The par value of the above Bonds is one thousand dollars each, with interest at six per cent. Coupons payable Semi Annually on January 1 and July 1st Principal payable July 1st 1916.

30

469 Cook & Genning Co — 7 00 — 7 00 0
412 To Water Closet Addits (Sylvan Lake) a/c # 6 &c
70 Cement Bags returned

30

Oct. 25

288 John Leonard & Co — 364 89 — 364 89
18 To Mach. Shop. a/c 6 &c
Scrap Iron Sold. p Bill Book F-1

18

452 John Ott — 82 — 82
37 To Experimental a/c
- Refd. Iron - p Bill Book F-2

	30			
412	Water Closet Addition (S.E.) % & 4/6 vo		7 00	
343	To Water Closet Addn. S.E. % 1/6 vo			7 00

	31		
50	Sundries To First Mortgage 6% Gold Bonds		
291	F. W. Whitridge Atty.		26000000
	20 Bonds. Nos. 90-109 both inclusive		
293	Henry P. Brown	100000	
	1 Bond No. 110.		
292	James Cayley		
	2 Bonds, Nos. 111 & 112	200000	
293	C. M. Schwab		
	2 Bonds, Nos. 113 and 114	200000	
291	J. Wesley Allison		
	1 Bond No. 115	100000	
	The above Bonds were sent them this day by express.		
	31		
50	Sundries To First Mortgage 6% Gold Bonds		
290	W. H. Shelmerdine		15000000
	5 Bonds. Nos. 125-130 both inclusive	500000	
289	W. J. Pilling		
	5 Bonds, Nos. 121-125 both inclusive	500000	
290	Organ		
	5 Bonds Nos. 126-130	500000	
	15 Bonds 1000 each, sent them this day.		
	31		
23	New Jersey & Omega Construction Co.	3335	
10	To Arville Benson		3335
	Amount of Summons paid by Glen Ridge Petty Cash		
	7		
33	Orange Petty Cash	32	
452	To J. H. Ott		32
	Bill Nov. 12. 1901		

West Orange, N. J. January 1902

	31			
478	Postal Telegraph Cable Co		3.36	
3.36	To Orange Office			3.36
	To correct Mandate #305			
	31			
344	Insurance		550.27	
349	To General Expense			550.27
	John B. Wood Bucher & Long - 15924			
	" 77/Pol. 73.11			
	444 Pol. 317.92			
	a/c transferred from G. Exp to Insurance			
	28			
465	Werner & Pagan	465	26.20	
340	To Mater supply D & A			26.20
	Invoice 1/8			
	31			
35	Geo. Gregg Petty Cash		20	
357	To Chemical Building #181			20
	Returned to G.R.P.C. by E. G. Petty			
	Discount on Pipe Division 1901			

West Orange, N. J. February 1902

	3		
33	Orange Petty Cash	76.55	
454	To Lt. Fotche		76.55
	Cash returned by Expense		

West Orange, N. J. March 1902

	6		
1	Sundries		
50	To First Mortgage 6% Gold Bonds		19000
287	F. W. Whitridge, Atty.	10000 –	
	10 Bonds Nos 131 to both inclusive @ 1000.00 ea		
289	M. A. Atling	2000 –	
	2 Bonds Nos 143 & 144 @ 1000.00 ea		
290	T. J. Evans	2000 –	
	2 Bonds Nos 143 & 144 @ 1000.00 ea		
	James Copley	1000 –	
291	1 Bond No 145		
	E. M. Ashwat	1000 –	
292	1 Bond No 146		
	J. Wesley Allison	1000 –	
293	1 Bond No 147		
289	Thomas A. Edison	2000	
	1 Bond No 148 name of E. F. Hughes @ 1000.00		
	1 " 149 " R. N. Thompson @ 1000.00		
	Bonds issued this day		
	10		
5	M. A. Mazlow	4000 –	
50	To First Mortgage 6% Gold Bonds		4000 –
	4 Bonds issued this day		
	Nos 150 & 151 in name of Geo. A. Paul		
	" 152 & 153 " " James Orient		
	11		
290	M. A. Stimmerline	2000 –	
50	To First Mortgage 6% Gold Bonds		2000 –
	2 Bonds Nos 154 & 155 @ 1000.00 ea		
	issued this day		
	31		
7	Thos. A. Edison	1750 –	
289	To Thos A. Edison Bond a/c		1750
	Cash Book Item Feb 27/01 transferred		
	31		
289	A. H. Thompson	1750 –	
290	To Thos A. Edison Bond a/c		1750 –
	Cash Book Item Feb 27/01 transferred		

West Orange, N. J. April 1902

	7		
1	Sundries		
50	To First Mtge. 6% Gold Bonds		7000 –
289	Thos A. Edison Bond a/c	2000 –	
	2 Bonds Nos. 156 & 157. In name of Harlan Page. Par value 1000.00 ea		
289	Thomas A. Edison	5000 –	
	5 Bonds Nos 158, 159, 160, 161, 162 Par value 1000.00 ea		
	Bonds issued this day		
	7		
33	Orange Petty Cash	3 –	
459	To F. H. Leonard		3 –
	Cash in payment of a/c		
	21		
35	Geo. Rudyard Petty Cash	65.80	
	To Sundries		
41	Freight		80
	Rebate on freight for		
18	Machine Shop		65 –
	Old iron sold by Pinkus		

West Orange, N. J. May 31st 1901

	Power Plant, A/c #209	38	33.54		
391	To Power Plant S/L				33.54
	To correct M/B Steam December 1901				
	31				
35	Blue Ridge Petty Cash		6993		
1	To Sundries				
18	Machine Shop #56				6443
356	Automobile Dept 179				2.50
418	General Expense S/L				8.–
	Sale of exception to fire O.C. Pfg. 1 7/31/01				
	31				
1	Sundries				
50	To Equit Mortgage 6% Gold Bonds			14000.–	
789	10 Bayly – (J.A. Edison Bond A/c)		1000.–		
	1 Bond #176				
789	R. H. Thompson (J.A. Edison Bond A/c)		1000.–		
	1 Bond #175				
789	Chas. T. Meighan (J.A. Edison Bond A/c)		1000.–		
	1 Bond #174				
789	J. J. Jones (J.A. Edison Bond A/c)		1000.–		
	1 Bond #173				
794	James Claunt		1000.–		
	1 Bond #172				
793	C. M. Schwab		2000.–		
	2 Bonds Nos 170 + 171				
794	James Cayley		2000.–		
	2 Bonds Nos 168 + 169				
792	Henry O'Brien		1000.–		
	1 Bond #167				
791	J. J. Crane		3000.–		
	3 Bonds Nos 164-165-166				
792	J. S. Withers		1000.–		
	1 Bond No 163				
	Bonds issued this day				
	31				
37	Experimental				
437	To J. W. Aylsworth		1546		
	Material charged to Dev. acct for Cabs 3				1546
	7/1/01 Richardson 11.00 7/1/01 Cooper 4.46				
	31				
84	Crucy Portland Cement Co				
18	To Machine Shop 156		380		
	Material as per Invoice 7/31				380

West Orange, N. J. May 1901

	31				
548	A. B. Lethgow				
365	To Gas Plant #180		437		
	Invoice 7/30.				437
	31				
97	Morris Cryg & Mach. Dev. Co		4467		
367	Invoice 7/31 To Chemical Building #181				4467
	31				
1	Sundries				
37	To Experimental				364
1	Thos. A. Edison Dev. 7/31		154		
84	Edison Portland Cement Co Dev. 7/31		210		
	31				
87	Edison Portland Cement Co		7149		
418	To General Expense S/L				7149
	Gen. Expense as Invoice 7/31				
	31				
789	Thomas A. Edison Bond A/c.		2200.–		
1	To Sundries				
795	John S. Miller			800	
799	Chas. Quick			800	
799	W. A. Janvier			400	
500	Iowa Bayly			200	
	Account transferred				

West Orange, N. J. June, 1907.

9				
Roi v Bogoski	111	779 87		
To Notes Payable	431			779 87
3 mos note dated June 9 due Sept 9				
9				
Interest a/c	56	9 71		
To Rec v Benson	111			9 71
1 mos Int on note of May a/c 9 71				
18				
Oscar Schwiah	431	7 50		
To Mach Shop P.R. 750	18			7 50
Invoice 4/15 - 5" brass stud @ 50¢				
19				
Blanchard Steam Boiler Co	497	69 71		
To Freight	411			69 71
Freight v baggage on Pumpmotor				
per Invoice 6/18				
18				
R. N. Dyer	791	3 39		
To Freight	411			3 39
Freight v baggage on Pumpmotor				
per Invoice 6/18				
30				
Geo M Gyngwold	570	9 08		
To Freight	411			9 08
Lo Cannel Voucher #188 Dec, 1901				
17				
J W Aylesworth				
To Garden v Grounds #900	437	1 —		
1 Eureka Pool Hole Digger per Inv.	474			1 —
June 17				
30				
Sundries	✓			
To Experimental	37			
Thos A Edison Inv 6/30	✓	7 74		
Edison Portland Cement Co Inv 4/30	87	78		
Proportion of 50 trip ticket per Invoice		196		

West Orange, N. J. June 1907

6				
Sundries	✓			
To First Mortgage 6% Gold Bds	50			21 000 —
Thos A Edison l/Bond a/c	187	3 000 —		
3 Bonds #195, 196, 197.				
F. W. Whitridge Atty	791	10 000 —		
10 Bonds Nos 177 to 186 inc				
W. H. Pilling	789	3 000 —		
3 Bonds Nos 187, 188, 189				
W. H. Shelmerdine	790	3 000 —		
3 Bonds Nos 190, 191, 192				
R. N. Dyer	794	1 000 —		
1 Bond #194				
J. W. Allison	791	1 000 —		
1 Bond #193				
Bonds issued this day				
30				
Sundries				
To First Mortgage 6% Gold Bonds				21 000 —
F. W. Whitridge Atty	791	15 000 —		
15 Bonds Nos 198 to 212 Inc				
W. H. Shelmerdine	790	7 000 —		
7 Bonds Nos 213, 214				
Henry O. Brown	793	1 000 —		
1 Bond #215				
James Tapley	797	1 000 —		
1 Bond #216				
E. M. Stewart	798	2 000 —		
2 Bonds #217 & 218				
James Faunt	799	1 000 —		
1 Bond #219				
J. Wesley Allison	791	1 000 —		
1 Bond #220				
Thos. T. Faunt	797	1 000 —		
1 Bond #221				
Bonds issued this day				

West Orange, N. J. July 1902

	31		
337	Steam Plant L & P. #914	36.33	
406	To Steam Plant S.L.		36.33
	Item charged to Steam Plant S.L. in error		
	31		
347	Central Garage	411.50	
347	To Columbia Glen Ridge		11450
	Item Dock & Ferry Stamps charged in error		
	31		
418	Lincoln S.L.	344.57	
347	To Lincoln P.R.		344.57
	Incorrect income posting item		
	31		
4791	Yondes & Granniss S.L.	10.60	
14	To Yondes & Granniss P.R.		10.60
	To correct income posting item Apr. 30.		
	31		
35	Glen Ridge Petty Cash	70	
2447	To S.L.R. Inc. Cabes 12		70
	Income for telephone calls for Exchange report July 31		
	7		
469	Cook & Fleming Co.	3512	
367	To Columbia Building #81		3512
	Invoice July 7th		
	15		
458	Lumsay Boker & Co	600	
37	To B.&H.		600
	Invoice July 15th		
	31		
84	Edison Portland Cement Co.	364	
37	To Estimates		364
	Corporation Strip Tickets for Dec. 7/31		

West Orange, N. J., August 1902

	19		
	Gilling & Engel	1351.11	
1187	To Notes Payable		1351.11
1131	4 mos note dated 8/19 due 12/19/02		
	22		
	Morris County Mach & Iron Co	1022.89	
97	To Notes Payable		1022.89
1131	4 mos note dated 8/22 due 12/22/02		
	31		
	Glen Ridge Petty Cash	1.50	
35	To Glen Ridge Office #157		150
316	Per Petty Cash Vouchers for		
	13		
479	Mining Exploration Co of N J Stock	4000 —	
1151	To Mining Exploration Co of N J		4000 —
	40 shares Stock at par 100 per share		
	Certificate #114		
	23		
	Sundries Dr		
	To First Mortgage 6% Gold Bonds		21000 —
	E. W. Whitridge Atty	5000 —	
	5 Bonds Nos 222-226 both Inclusive		
	W. L. Gilling	5000 —	
	5 Bonds Nos 227-231 both Inc.		
	W. A. Shumerdine	3000 —	
	3 Bonds Nos 232-234 both Inc		
	T. J. Crane	5000 —	
	5 Bonds #235-239 both Inc.		
	James Cayley	1000 —	
	Bond No 240		
	John N. Miller	1000 —	
	Bond No. 241		
	Ell Price	1000 —	
	Bond No. 242		
	30		
	Cash Gas Inc. #157	0 —	
370	To Outlines Fund		6 —
1451	To correct distribution of Expense Account		
	9		
	A. N. Dyer	1234	
1391	To Freight		1234
111	Est. on auto. for Dec 31		
	12		
	A. Nielsen Company	1734	
1457	To Freight		1734
111	Est. on Automobiles for Dec 31		

West Orange, N.J. August 1902

18				
Sam Atwater, Van	466	6 —		
To Clearing Room 1 61	3 76			6 —
Exam Staff not debt for Jun 9/18				
30				
Invoice	1			
To 795	37			3 37
2 bbls Portland Cement Co: Jun 9/20	84	3 64		
Freight	4	18		
1 portion of bill not debt Jun 9/20				
30				
Co. [illegible]	171	3 68		
To Edmund Buchanan 7 8/13	367			3 68
Material not debt for Jun 9/19				
26				

West Orange, N.J. September 1902

30				
A. Bolinky	454	1 10		
To Nickel Ap	437			1 10
To close account				
30				
Glen Ridge Petty Cash	35	35		
To Glen Ridge Office 157 316				35
26				
Orange Petty Cash	33	3 15		
To Alfred Mallory	5			
Cash in payment of bill 8/6/1902				3 15
26				
Orange Petty Cash	33	1 20		
To Edison Portland Cem. Co	8			
Cash in payment bill 8/31/02				1 20
30				
Thos A. Edison Bond Ap	799	3000 —		
To Great Notes 6% 2 Bonds	80			
3 Bonds Nos 713, 714, 715 for 1000 ea.				3000 —
30				
Fidelity & Casualty Co.	550	6 95		
To General Office OR 168 349				
Return Premium on Bond 151 381				6 95
for Adv Credit Jun 9/19				
20				
Edison Manufacturing Co	73	46 50		
To Math Supply Dept L 195	409			
Invoice 9/20 125.51 125.51				46 50
Less charges direct from Voucher 79.01				
30				
Thos A. Edison	7	643 69		
To A. McKay Trombly	457			
Paper, amount charged to Mrs R T				643 69
transferred to T.A.E. Jun 9/20				
20				
American Oil & Supply Co	575	1177 75		
To Notes Payable	431			
3 mos note dated 9/20 Jan 7/8/1902				1177 75
20				
Interest	56	16 66		
To Am. Oil & Supply	575			
3 mos interest on note above				16 66
30				
National Phonograph Co.	107	88		
To Orange Office	31			
Invoice 9/30				88

West Orange, N.J. October, 1902.

1				
ap 89 To ap 67	391	21 —		
	331			21 —
60 ft x Pillsbury Ave. Sent to Salem Lake from Geo. Rodgers letter 10/1				
6				
Sundries	50			
To First Mortgage 6% Gold Bonds			36000 —	
F.W. Whitridge Atty	791	20000 —		
20 Bonds Nos 284-303 & Coupons				
Henry P. Bacon	793	1000 —		
1 Bond No 305				
F. S. Witherbee	797	1000 —		
1 Bond No 304				
James Gayley	797	3000 —		
3 Bonds Nos 306, 307 + 308				
E.M. Schoat	793	3000 —		
3 Bonds Nos 309, 310 + 311				
James Faunt	794	1000 —		
1 Bond No 312				
Richard M. Dyer	794	1000 —		
1 Bond No 313				
Thomas T. Faunt	797	1000 —		
1 Bond No 314				
C. T. Hughes	798	1000 —		
1 Bond No 315				
R. N. Thompson	797	1000 —		
1 Bond No 316				
Harlan Page	796	1000 —		
1 Bond No 317				
Thomas A. Edison	787	2000 —		
2 Bonds Nos 318 + 319				
Bonds issued this day				
8				
John O. Rourke	109	1367 52		
To Notes Payable	431			1367 52
4 mos note dated 10/8 due 2/8/03				
6				
Interest	56	78 81		
To John O'Rourke	109			78 81
4 mos int. on ap $13140.71				
7				
Ace & Gordon	111	397 93		
To Notes Payable	431			397 93
4 mos note dated 10/8 due 2/8/03				

West Orange, N.J. October 1902

7				
Interest	56	7 80		
To Ace & Gordon	111			7 80
4 mos int. on ap $390 13				
8				
L. Lountsbury	460	881 88		
To Notes Payable	431			881 88
2 mos note dated 10/8 for diff. 2/8/03				
8				
Interest	56	13 03		
To L. Lountsbury	460			13 03
3 mos int. on ap 868 85				
10				
Neuchatel Asphalte Co	567	357 —		
To Notes Payable	431			357 —
4 mos note dated 10/10 for ann 2/10/03				
10				
Interest	56	7 —		
To Neuchatel Asphalte Co	567			7 —
4 mos int on $350.00				
75				
Crocker Wheeler Co	539	565 13		
To Notes Payable	431			565 13
3 mos note dated 10/9 for ann 1/9/03				
75				
Interest	56	11 08		
To Crocker Wheeler Co	539			11 08
3 mos int. on ap 5514 05				
31				
Orange Petty Cash	33 —	84		
To A.P. Barnes	451			84
Cash in payment of ap				
11				
Edison Portland Cem. Co.	87	1 75		
To Orange Office	31			1 75
Invoice 10/11				
34				
Thos A. Edison	7	9 77		
To ap 167	331			9 77
Invoice 10/7		6 81		
10/7		41		
10/31		2 55		
		9 77		
31				
Thos A. Edison	7	1 68		
To Experimental	37			1 68
Invoice 10/31				

West Orange, N.J. October 1902

31								
Edison Portland Cement Co	84			39	2			
To Experimental	37						39	2
Invoice 7/31								
31								
A. S. Barnes	451			8	4			
To Experimental	37						8	4
Invoice 10/31								
31								
Motor Cycle ap 174	360		673	8	9			
To Experimental	37						673	8 9
material on E&BC Order 7/1 154.76								
Thos A Adam Invoice labor matl								
during year 9								
June 175.91								
July 317.76								
Aug 119.66								
31								
Motor Cycle ap 174	360		73	7	4			
To 771	37						73	7 4
Labor on Motor Cycle Battery Cells								
31								
Motor Cycle ap 174	360		8	5	0			
To 771	37						8	5 0
Material on Motor Cycle Battery Cells								
31								
Postal Telegraph Cable Co	478			1	7			
To Charge Office	31						1	7
Overcharge on Sept 7/1 for								
four carpets statement 7/1								
31								
Glen Ridge Petty Cash	35			7	5			
To P. O. Office #157	316						7	5
Receipts for telephone, messages, fare								
P. O. Petty Cash Statement 7/31								

West Orange, N.J. November 1902

The Hohman & Maurer Mfg. Co	404		3	0	3	7	7	
To Notes Payable	431						3	0 3 7 7
4 mos note dated Oct 1 / due Feb 1/03								
1								
Interest	56			1	0	7	7	
To The Hohman & Maurer Mfg Co	404						1	0 7 7
Interest on $3.00 for 1 mo. 13 d. @ 8% 3 mos 22 d. 9 d.								
Oct 29								
E.W. Bliss Co	568		4	1	3	3	5	
To Notes Payable	431						4	1 3 3 5
4 mos note dated Oct 29 / due July 29								
29								
Interest	56			1	3	8	5	
To E.W. Bliss Co	568						1	3 8 5
Interest on $399.00 for 108 days								
5								
Nell Clarke & Co	511		4	7	0	7	1	
To Notes Payable	431						4	7 0 7 1
4 mos note dated Nov 5 / due 3/5/03								
5								
Interest	56			1	7	8	6	
To Nell Clarke & Co	511						1	7 8 6
Interest on $117.85 5 mos 23 days + $39.85 5 mos 1 d. 9 d.								
6								
Alling & Crane	489		5	7	0	0	3	
To Notes Payable	431						5	7 0 0 3
4 mos note dated 7/6 / due 3/6/03								
6								
Interest	56			1	1	8		
To Alling & Crane	489						1	1 8
4 mos int. on $557.85								
8								
James Crowell	560		1	7	0	3	4	
To Notes Payable	431						1	7 0 3 4 4
4 mos note dated 7/8 / or due 3/8/03								
8								
Interest	56			4	5	5	9	
To James Crowell	560						4	5 5 9
Interest on $1457.85 for 4 mo 11 d. to 3/8/03 = 5 mo 15 d.								
11								
Cook & Genung Co	137		7	5	9	7	7	
To Notes Payable	431						7	5 9 7 7
4 mos note dated 7/11 / due 3/11/03								

West Orange, N.J. November 1902

1				
Interest	56			
To Cook & Genung Co	137	2590		2590
Interest on 733 $ for 3 mo 11 $ 4% 4 mo 14 $				
9				
Thos A Edison	1	7500		
To Notes Payable	431		7500	
4 mos note dated 11/1/02 due 3/1/03				
9				
John N Wood	481	79781		
To Notes Payable	431		79781	
4 mos note date 11/1/02 due 2/11/03				
19				
Interest	56	1564		
To John N Wood	481		1564	
4 mos. interest on 78717				
15				
R Gray Jr	547	718 77		
To Notes Payable	431		718 77	
3 mos note dated 11/15/02 due 2/15/03				
15				
Interest	56	15 79		
To R Gray Jr	547		15 79	
1¼ mo. Int. on 707 43/100				
17				
Edison Mfg Co	73	370 03		
To Ptg & Delaware Lake			370 03	
Cutting up one fine specimen				
20				
Edison Storage Battery Co of Germany	75	309 60		
To R & D Co of Germany Dep't	361		309 60	
Invoice 11/20				
29				
Edison Portland Cement Co	84	7 10		
To Exp'tl 935	37		7 10	
Inv 11/29				
29				
Thos A Edison	1	28		
To Exp'tl 935	37		28	
Invoice 11/29				
3				
J Healey Allison	790	2000 00		
To Edis Mfg 5% Gold Bonds	50		2000 00	
1 Bonds Nos 370 + 371				

West Orange, N.J. November 1902

17				
Interest	56	1 75		1 75
To Thos A Edison	1			
Int on note $7500 dated Nov 17 Pr due 2/17/03				
8				
Glen Ridge Pottery Co	35	48 55		48 55
To Mach Shop ap 156	18			
Rec'd by G.R.P.C. for old scrap				
30				
Automobile Shed Orange #176	367	18		18
To Auto Dept #174	356			
T.A. Edison Inv 11/30 - Jersey Hampers				

Brown & Sharpe Mfg Co.	458	7497.70		
To Notes Payable	431			7497.70
4 mos notes dated 4/1/03 due 4/1/03				
9				
Interest	56	14.70		
To Brown & Sharpe Mfg Co	458			14.70
4 mos int. on note $735.00				
19				
Pilling & Crane	185	1375 —		
To Notes Payable	431			1375 —
4 mos. int. dates 11/19/03 to 4/19/03				
19				
Interest	56	27.77		
To Pilling & Crane	185			27.77
Disct. on above from Dec 11				
8				
Edison Storage Battery Co of Canada	2 Bills	1114.06		
To C. A. Bell, Sec'y	361			1114.06
Invoice 12/6/07	4.00			
" "	625.90			
" "	479.16			
17				
J. M. Keil	796	141.88		
To Auto Dept Ap 1907	356			74.38
" " 1907	356			117.50
Invoice Dec 17, 1907.				
17				
Salem Fried	451	4.50		
To Orange Office	31			4.50
Invoice Dec. 17th, 1907				
15				
J. W. Aylesworth	437	21.77		
To Prompt	41			21.77
Freight on Gas Stand $30.77 from Edison, N.J. to Silver Lake				
31				
Orange Office	31	75 —		
To Blue Ridge O & Co #157	316			75 —
To correct distribution on Voucher #64 August 1901				
1				
Thos A. Edison	7	1.0		
To Experimental	37			1.0
To correct Journal Entry Aug 30 - Jan 4/30 Apportion so stipends shall be 75%				

1 4				
Sundries				
To Trust Mtge Gold Bonds	50			10000 —
W. S. Pilling	789	5000 —		
5 Bonds Nos 337 & 6 both Inc 1000 ea				
J. J. Crane	790	5000 —		
5 Bonds Nos 337-331 both Inc				
Bonds issued this day				
8				
W. N. Shelmerdine	790	5000 —		
To Trust Mtge Gold Bonds	50			5000 —
5 Bonds Nos 337-336 both Inc.				
Bonds issued this day				
30				
Sundries				
To Perc. Mtge Gold Bonds	50			33000 —
D. M. Whitridge Estate	791	20000 —		
20 Bonds Nos 347-356 both Inc 1000 ea				
W. S. Pilling	789	5000 —		
5 Bonds Nos 357-361 both Inc				
Henry P. Brown	793	1000 —		
1 Bond No 362				
James Gayley	794	2000 —		
2 Bonds Nos 363 & 364				
C. M. Schwab	793	2000 —		
2 Bonds Nos 365 & 366				
James Grant	794	1000 —		
1 Bond No 367				
J. Wesley Allison	791	1000 —		
1 Bond No 368				
Thos S. Grant	797	1000		
1 Bond No 369				
Bonds issued this day				
31				
Thos. A. Edison Bond Ap	787	2000 —		
To Trust Mtge Gold Bonds	50			2000 —
2 Bonds Nos 370 & 371 1000 ea				
Bonds issued this day				
31				
Cook & Fleming Co	137		58 10	
To Gas Plant Ap 80	82	316		9 —
Power Plant " 89	"	391		370
Steam Plant " 94	"	406		8 —
Gas Plant " 180	"	365		320
Chem Bldg " 181		361		357.0
Credit Memo for Sundries Bags (Cts)				

West Orange, December 1902

	31			
35	Glen Ridge Petty Cash	735		
367	To ap 81		60	
349	ap 168		175	
	Rec'd for telephone			
	31			
367	ap 181	10		
433	To J. W. Aylesworth		10	
	To correct distribution on Jas. R. Gray 1/2 - 1 for Butts & Downs			
	31			
347	General Orange	31535		
	To Ind'dis			
	~~Correct Glen Ridge ap 11~~		7450	
	~~To correct posting of Cash Book only Vouchers 1901~~			
	See folio 16.			
15	Real Estate Glen Ridge		31535	
	To correct distribution of Voucher #73 July 1st 1901, Jas. Howard & Wife			
	31			
37	Experimental	17753 56		
	To Sundries			
313	Testing Dept. G.R.			
316	Office		8896	
324	Oven Plant		1600 57	
337	Steam Plant		418 69	
349	General		17779 5	
371	Laboratory		1343 66	
385	Office		195 88	
391	Power Plant		3079 96	
406	Steam		116 80	
418	General		1749 50	
31	Orange Office		11377 5	
41	Freight		7096 37	
			47753 56	

West Orange, January 1903

	7			
	Orange Petty Cash	725	796	
	To J. W. Turner	1399		796
	Cash in payment of ap.			
	1903 Pay Up			
43	To First Mortgage Bonds	43	100000	
	Bond #374 Issued	5		100000
	28			
	T. D. Gaye	41	3000 00	
	To First Mortgage Bonds	5		3000 00
	5 Bonds Nos. 373-377 each Dis. issued.			
	31			
	Glen Ridge Petty Cash	711	20	
	To Manufacturing	715		20
	Received for telephone			
	31			
	J. Lubosin	391	850 00	
	To Mchy & Tools G.R.	161		850 00
	Old Rolling Mills & Shafts, pedals & Jerletter Mis. Bills 1/2/03			
	Edison Storage B. Co. of Germany	395	1748 38	
	To Ed. B. Co. of Germany Ship	351		1748 38
	Invoice Jany Sch 27980			
	" 8 7630			
	" 8 897 78			
	1748 38			
	16			
	Thos. A. Edison			
	To Experimental	271	78	78
	Invoice Jany 16			
	16			
84	Edison Portland Cement Co.		780	
	To Experimental	271		780
	Invoice Jany 16			
	16			
84	Edison Portland Cement Co		700	
	To General Expense	311		700
	Invoice Jany 16th			
	Entry			
	Manufacturing	715	29 74 35	
	To Mchy & Tools G.R.	161		21 46 69
	" " S.L.	165		6776 6
	Material charged to M. & T. in Store Room Dist. which were charged direct from Vouchers			

West Orange, N. J. February 1903

7				
Edison Portland Cement Co.	84			
To Experimental	271	7—		7—
Invoice Feby 7th				
16				
Edison Storage B Co. of Summit	395			
To E S B Co. of L. Shop	351	7150 7		7150 7
Invoice February 15th		138446		
" " 16th		7656		
18				
Lumber				
To Experimental	271			470
Edison Portland Cement Co	84	7 57		
Invoice Feby 17th				
Thos A. Edison	7	1 68		
Invoice Feby 17th				
18				
Thos A Edison	7	3 90		
To General Expense	207			3 90
Invoice Feby 18th				
"				
W. H. Shelmerdine	13	5000 00		
To Trust Mortgage Bonds	35			5000 00
5 Bonds Nos 571, 72, 73, 74, 75				
7				
American Oil & Supply Co	209	1006 55		
To Bills Payable	257			1006 55
4 mos note dated 7th inst due June 7/03				
7				
Interest	297	19 74		
To American Oil & S Co	209			19 74
4 mos int on 7655				
7				
Edison Mfg Co	13	517 08		
To Bills Payable	257			517 08
4 mos note dated 7th inst due June 7/03				
7				
Interest	297	10 14		
To Edison Mfg Co	13			10 14
4 months Interest on ck - 5069				
18				
New Orange Petty Cash	271	7 15		
To Experimental	271			7 15
Rec'd by G R O B.				

West Orange, N J February 18, 1903

18				
Manufacturing	175	7 55 15		
To Experimental	271			7 55 15
Items charged to Experimental on Machine J. 187 - Distribution of items which now already charged from Machine				
J. 1 Mfg Expse G. R. Jany -	77 94			
" " S. L. "	177 107			
J. 1 Experimental "	78			
J 7 " Feby	57 11			
	755 15			
18				
Experimental	271	840 01		
To Manufacturing	175			840 01
Mfg Expense for February				
Glen Ridge	560 19	(pump)		
Silver Lake	279 82	(Cost p.c.)		
exclusion of amt charged from dist. of steam				

West Orange, N.J. March 1903

30				
Thos. A. Edison				
To Notes Payable				
4 mos. note dated & made July 14, 1903	7/57	7500 00		7500 00
7				
J. H. Wood				
To Notes Payable	7/99	1346 75		
4 mos. note dated 3/7 due 7/3/03	7/57			1346 75
7				
Interest	7/99	26 41		
To J. H. Wood	7/37			26 41
4 mos. Int. on Note above 1330.34				
5				
James Criswell	560	506 10		
To Notes Payable	7/57			506 10
4 mos. note dated 3/5 due 7/5/03				
5				
Interest	7/99	11 77		
To James Criswell	560			11 77
Int. from July 5, on Note of July 5, 1903 on 1494.23				
6				
Pelling & Crane	185	3513 55		
To Notes Payable	7/57			3513 55
4 mos. note dated 3/6 due 7/6, 1903				
31				
Edison Storage Battery Co. of Pennsylvania	7/95	789 50		
To E.S.B. Co. of N.J. Shop	7/51			789 50
Invoices March - *38.77, *751.73				
28				
Edison Manufg. Co.	73	5 50		
To Manufg. A/c	7/175			5 50
Invoice 3/28				
11				
J. H. Aylsworth	7/93	73		
To Manufg. A/c	7/175			73
Invoice 3/11				
31				
National Phonograph Co.	107	130 -		
To Patents	7/151			130 -
Invoice 3/5				
31				
Glen Ridge Petty Cash	7/41	1 40		
To Manufg. A/c	7/175			1 40
Received for telephone messages				

West Orange, N.J. March 1903

31				
Orange Petty Cash	7/105	9 81		
To E. A. Jaquin	7/31			9 81
Cash in payment of a/c				
18				
Interest a/c	7/99	14 99		
To Thos. A. Edison	7			14 99
Discount on Note dated 3/11/03 due 7/14/03				
31				
Department of Water	7/87	705 00		
To Mchy. & Tools	7/65			705 00
To cancel Vouch. #4995 - January 1903				
Water Meter to remain a charge against the Dept. of Water				
31				
Experimental	7/11	147 13		
To J. M. Hill	33			147 13
Debit balance J. M. Hill's a/c charged to experimental for instruction [illegible]				

West Orange, N.J. April 1903

16				
Orange Petty Cash	7805	56		
To T. C. Dennald	4507			56
Cash for 4 pounds duplicates per Inv.				
31				
Glen Ridge Petty Cash	7711	75		
To Main Exchange Co	175			75
For 3 telephone messages @ 25¢				
7				
J. V. Aulpegorth	7397	60		
To Experimental	7771			60
Invoice 4/7				
16				
Edison Storage Battery Co of N.J.	395	289 44		
To E.S.B. Co of N.J. Shop	351			289 44
Invoices 4/15 - 106 82 + 182 62				
16				
Sundries	1			
To Experimental	771			57 4
H. B. Dennald Inv. 4/6	4507	56		
N. J. & Canada Envelope " "	78	78		
Ellison & Bros Co " "	87	7 66		
Thos A. Edison " "	1	7 74		
30				
M. B. Scarlett	7385	77 60		
To Experimental	7771			77 60
Invoice 4/30				
1				
Experimental	7771	836 56		
To Mang'g Ac	7175			836 56
Mtg. Expense for March (M.B. 87)				
In addition to dist. of stores				
30				
Experimental	7771	973 64		
To Mang'g Ac	7175			973 64
Mtg Expense for April (M.B. 101)				
In addition to dist. of stores				

West Orange, N.J., May 1903.

Watson Stillman Co	1494	1477 07		
To Notes Payable	7157			1477 07
4 mos. note dated 4/11 and 7/11				
11				
Interest	7399	41 57		
To Watson Stillman Co 1494				41 57
Int. on 11 - Sep. 11 - on a/c 1385 52				
16				
American Oil & Supply Co	709	477 13		
To Notes Payable	7157			477 13
4 mos. note dated May 15 and Sep. 16				
16				
Interest	7399	10 73		
To Am. Oil & Sup. Co	709			10 73
Int. 4/1 - 7/14 on 194 30 52 + Int. 5/1 - 7/15 on 117 60 22				
16				
Pilling & Crane	185	7761 74		
To Notes Payable	7157			7761 74
4 mos. note dated 4/16 and Sep. 16/03				
16				
Interest				
To Pilling & Crane				
19				
Thos A. Edison	4	70		
To Experimental	7771			70
Inv. May 4				
19				
Edison Storage B. Co of Germany	395	430 46		
To E.S.B. Co of N.J. Shop	351			430 46
Invoice May 19 - 4 917				
" " 38 134				
19				
J. Liebstein & Sons	1391	46 77		
To Experimental	7771			46 77
Inv. May 19				
19				
Glen Ridge Petty Cash	7711	1 85		
To Experimental	7771			1 85
Receipts for telephone & express				
cashier's report May 1903				

West Orange, N.J., May 1903

	8			
	Sundries			
5	To First Mortgage Bonds			30000000
19	E. L. Litchfield Bond # 123	1000000		
9	W. S. Dilling 5 Bonds # 384-388 Lot Ins.	5000000		
19	W. S. Dilling & T. D. Crane 5 Bonds Nos. 389-393	5000000		
26	F. E. Beale 5 Bonds Nos. 394-398 Lot Ins.	5000000		
25	A. P. Brown Bond 399	1000000		
21	James Lagan 3 Bonds Nos. 400-402 Lot Ins.	3000000		
23	E. M. Schwab " " 403-405 Lot Ins.	3000000		
27	James Faunt Bond No. 406	1000000		
17	W. H. Allison Bond No. 407	1000000		
33	J. J. Faunt Bond No. 408	1000000		
37	B. Hughes Bond No. 409	1000000		
35	R. N. Thompson Bond No. 410	1000000		
7	Thos. A. Edison 7 Bonds Nos. 411-417	7000000		
	Bonds issued			
	12			
29	W. S. Mallory	1000000		
5	To First Mortgage Bonds			1000000
	Bond No. 418 issued to W. S. M.			
	13			
29	A. N. Dyer	1000000		
5	To First Mortgage Bonds			1000000
	Bond # 419 issued to A. N. D.			
	25			
29	Morning Exploration Co. Stock	4000000		
181	To Morning Exploration Co.			4000000
	4 shares stock (par value $100 ea. Cap. $7			
	27			
15	E. L. Whitridge Atty			
5	To First Mortgage Bonds	10000000		
	10 Bonds # 415-420 Lot Ins. issued			10000000
	31			
771	Experimental			
175	To Thomas Santoro	771	90741	
	Mo. Expense for May	Bell Rock 64750 Pelton Lake 25991		90741

West Orange, N.J., June 1903

	30			
	Glen Ridge Petty Cash	771	60	
	To Experimental	771		60
	Recd for above expense			
	17			
	Notes Payable	57	51708	
	To Edison Mnfg Co	73		51708
	Note dated 5/7 due 6/7 rec'd for renewal			
	7			
	Harlan Page	45	100000	
	To 4% Mtge Gold Bonds	5		100000
	Bond # 416 issued			
	8			
	Edison Mnfg Co	73	57747	
	To Notes Payable	57		57747
	4 mos. note dated 4/8/03 due 12/8/03			
	8			
	Interest	799	1034	
	To Edison Mnfg Co	73		1034
	4 mos. int. on 517.08			
	8			
	American Oil & Supply Co	709	50378	
	To Notes Payable	57		50378
	4 mos. note dated 4/8/03 due 12/8/03			
	8			
	Interest	799	1006	
	To American Oil Co	709		1006
	4 mos. int. on 503.78			
	16			
	James Crowell	781	53714	
	To Notes Payable	57		53714
	~~3 mos. int. on 534.28~~			
	3 mos. note dated 4/16/03 due 7/16/03			
	16			
	Interest	799	786	
	To James Crowell	781		786
	3 mos. int. on 534.28			
	29			
	Dilling & Crane	183	47688	
	To Notes Payable	57		47688
	4 mos. note dated 4/29/03 due 12/29/03			

30				
American Hard Rubber Co	117	406.19		
To Notes Payable	57			406.19
4 mos note dated June 30/03				
30				
Interest	799	9.00		
To Ama. Hd. R. Co	347			9.00
Int on 3979 from June 1 to Oct 30 inc				
15				
E. J. Manville Mach. Co.	169	1300.79		
To Notes Payable	57			1300.79
4 mos note dated 6/15/03 due 7/15/03				
15				
Interest	799	25.79		
To E. J. Manville Mach. Co	169			25.79
Interest on Invoice from May 4th Oct 15 1145				
" 1500 " July 15 25 1431				
25.79				
"				
Thos Bersch & Son	448	47.71		
To Experimental	771			47.71
"				
Edison Storage Battery Company	395	346.08		
To E. K. Corp. Pkg.	351			346.08
Invoice June 6.60				
" 339.48				
346.08				
"				
Thomas A. Edison				
To Experimental	771	4.75		
Invoice June 27				4.75
"				
M. E. Pratt	385	76.57		
To Experimental	771			76.57
Invoice June "				
30				
Experimental	771	1047.47		
To Manufacturing	175			1047.47
Mfg. Expes for June. G.R. 805.74				
G.L. 236.73				
1047.47				
30				
Sundries				
To Experimental				
A. C. Deck Inv June 27-3	771		755.65	
Frank Jenkins " " "	387	174.85		
Nick Coomsky " " "	379	71.00		
H. C. Eick " " "	383	18.50		
	389	41.30		

1				
Product	185	3499.48		
To Manufg Ap	175			3499.48
Inventory July 1st				
281 Finished Balls @ 1/2	337.20			
48-6 Ball Trays @ 2.75	79.80			
16-7 " @ 2.75	44.00			
	461.00			
~~Raw Material (per list) GR 3443.40~~				
~~" " GL 1056.08~~				
~~Less in Mfg Ap J.C. 4499.48~~				
4499.48				
"				
J. F. Randolph	330	1000.00		
To Notes Payable	357			1000.00
4 mos note favor J. H. Wood & Jno J. F. Randolph				
dated July 1, 1903 due Nov. 1, 1903				
discounted J. F. R.				
"				
Interest	799	20.00		
To J. F. Randolph	330			20.00
Discount 4 mos on note 1000 above				
1				
Billing & Crane	185	7500.00		
To Notes Payable	57			7500.00
4 mos note dated July 1, 1903 due Nov 1/03				
1				
Interest	799	50.00		
To Billing & Crane	185			50.00
4 mos disch on note 7500 date July 1st				
15				
Thos A. Edison	✓	7500.00		
To Notes Payable	57			7500.00
4 mos note dated July 15 due Nov 15/03				
"				
J. H. Wood	739	586.05		
To Notes Payable	57			586.05
4 mos note dated July 11 due Nov 11/03				
"				
Interest	799	11.49		
To J. H. Wood	739			11.49
4 mos int on ap 5746				
17				
American Hard Rubber Co	116	789.09		
To Notes Payable	57			789.09
4 mos note dated July 17/03 due Nov 17/03				

West Orange, July 1903

17				
Interest	799	15 34		
To American Nd R. Co	777			15 34
Int. from July 22 to Oct 17 on ap 773 [25]				
19				
E. J. Manville Machine Co	169	576 30		
To Notes Payable	57			576 30
4 mos note dated July 19/03 due Nov 19/03 [14]				
19				
Interest	799	11 30		
To E. J. Manville Mach. Co	169			11 30
4 mos interest on ap. 565 [25]				
15				
Interest a/c	799	179 17		
To Thos A Edison, @ 5%	"			179 17
disch on 7500 note dated July 15 due Nov 15/03				
10				
Bond a/c		~~10000 00~~		
~~To F. W. Whitridge Atty~~				~~10000 00~~
~~a/ccc. Bdl~~				
~~10 Bonds Nos 1175-1177-1179-1181-1183-1185-1187-1189-1191-1193~~				
23				
~~Bond a/c~~				
~~To Issue~~				
10				
F. W. Whitridge Atty	15	10000 00		
To First Mortgage Gold Bonds	5			10000 00
10 Bonds Nos. 1175-1177-1179-1181-1183-1185-1187-1189-1191-1193	at Par			
23				
Sundries				
To First Mortgage Gold Bonds	5			17000 00
F. W. Whitridge Atty Nos 1145-1155 inc. Bonds	15	10000 00		
Henry P. Booth " 1156	15	1000 00		
Jennie Bayley " 1157-1158	21	2000 00		
C. M. Schardt " 1159-1160	23	2000 00		
Jennie Saint " 1161	27	1000 00		
Thos F. Saint " 1162	33	1000 00		
Bonds issued this day				
19				
Sundries				
To First Mortgage Gold Bonds	5			15000 00
W. S. Colling Nos 1165-1167 inc @ issue	9	5000 00		
Colling & Cline 1168-1174 " "				
T. D. Clare " 1175-1177 " "	49	5000 00		
Bonds issued this day	11	5000 00		

West Orange July 1903

18				
Edison Storage Battery Co of Germany	395	178 58		
To E. B. Co. of G. Shop	351			178 58
Invoice July 18, 1903				
31				
Product	185	7051 42		
To Manufg a/c	175			7051 42
Mfg. Expense for July 1903 131740				
S.L. 73904				
205644				

17					
Edison Storage Battery Co of Germany	325		103 48		
To E.S.B. Co off. Shop	351				103 48
Invoice August 19					
27					
J.M. Aspinwall	393		75		
To Manufacturing Dept	175				75
1 gallon machine oil - Invoice Aug 27/03					
8					
Hanson & Van Winkle Co.	374		453 80		
To Notes Payable	57				453 80
4 mos note dated Aug 8/03 due Dec 8/03					
8					
Interest	499		11 07		
To Hanson & Van Winkle Co	374				11 07
Int July 8 - Dec 8 - on 442.73					
28					
James Boswell	781		533 70		
To Notes Payable	57				533 70
3 mos note dated Aug 28/03 due Nov 28/03					
28					
Interest	499		7 89		
To James Boswell	781				7 89
3 mos int thereon on 525 $					
31					
American Oil & Supply Co.	709		737 21		
To Notes Payable	57				737 21
4 mos note dated Aug 31/03 due Dec 31/03					
31					
Interest	499		14 46		
To Am. Oil & Supply Co	708				14 46
4 mos interest on 722 $					
19					
American Hard Rubber Co	747		1707 86		
To Notes Payable	57				1707 86
4 yrs 3 mos note to ord. Thos A. Edison endorsed Thos A. Edison - dated Aug 19/03 due Dec 19/03					
19					
Interest	499		23 68		
To American Hard R. Co	747				23 68
4 mos. interest on 1184 $					

28					
Glen Ridge Petty Cash	411		25 30		
To Mfg Dept	457				25 30
Paid for scrap (Pat Dept) 7.75 Telephone 30 Pt B 2.75					
31					
Orange Petty Cash	415		39		
To Aspinwall Fancy Co	314				39
Paid 7.75 for samples for Co. Dinner					
313 Geo A. Pollitz & Co.	313		499		
To Mfg. Dept	375				499
To correct invoice May 21st 4.99 on Invoice Apl 7, 1903					

West Orange, N.J. September 1903

15				
American Oil & Supply Co	799		11 59	
To Manufacturing (chem) S/L	7/173			11 59
Invoice Sept 15/03				
14				
Edison Storage Battery Co of Germany	795		190 50	
To Edison Co of Lehighton	7/551			190 50
Invoice Sept. 14/03				
10				
American Hard Rubber Co	747		1459 58	
To Notes Payable	7/57			1459 58
4 mos. note from Thos A Edison				
endorsed " "				
dated Sept 10/03 due Jan. 10/04				
10				
Interest	799		78 67	
To American Hard R. Co.	747			78 67
4 mos interest on 14,30 00/100				
14				
Morris & Bailey Steel Co.	461		437 46	
To Notes Payable	7/57			437 46
4 mos note dated Sept 14/03 due Jan 14/04				
14				
Interest	799		8 58	
To Morris & Bailey Steel Co	461			8 58
4 mos. interest on 428 58/100				
15				
A. Klipstein & Co	711		403 57	
To Notes Payable	7/57			403 57
4 mos note dated Sept 15/03 due Jan 15/04				
15				
Interest	799		7 91	
To A Klipstein & Co	711			7 91
4 mos interest on 395 56/100				
23				
Pelling & Crane	185		1761 74	
To Notes Payable	7/57			1761 74
4 mos note dated Sept 23/03 due Jan 23/04				
10				
Morris & Bailey Steel Co	461		5050 56	
To Notes Payable	7/58			5050 56
4 mos note dated Sept 10/03 due Jan 10/03				
10				
Interest	799		9 90	
To Morris & Bailey Steel Co	461			9 90
4 mos int. on 495 56/100				

West Orange, N.J. September 1903

23				
Interest	799		35 77	
To Pelling & Crane	185			35 77
Disct 4 mos on note 1761 74				
30				
Thos A. Edison	3		141 00	
To Patent A/c	151			141 00
Invoice Sept 13/03				
30				
Glen Ridge Petty Cash	711		3 00	
To Manufg A/c	175			3 00
Recd for pendulum during Sept				

West Orange, N. J. October 1903

Edison Storage Bat. of Germany To Edw. Corp. & Shep Invoice Oct 9/03	395 351	180 70		180 70
8				
Edison Manfg Co To Bills Payable 4 months note dated Oct due Feb 10/03	73 58	537 97		537 97
8				
Interest To Edison Manfg Co 4 mos. interest on 537 97	799 73	10 55		10 55
Thos A Edison Bond Acc To First Mortgage Bonds Bonds nos. 778 & 779 Series A issued to Thos A Edison	7 5	2000 00		2000 00
8				
Notes Payable To Edison Manfg Co. Note dated June 8 due Oct 8/03 returned for renewal	57 73	527 47		527 47
15				
W J Malloy To First Mortgage Bonds Bond No 770 issued to W J Malloy	79 5	1000 00		1000 00
1				
Sundries To H E Dick Manufacturing Expense – Product Abs of Exp item from Mar 1903 – Freight in Wagon – Sundries included in Inventory June Product – manufacturing – Wagon Abs of Exp items – Mar 25 to Apl 25 work in wagon – Included in Inv. 4/03	389 185 185	27 80 8 85		37 65
17				
Sundries To First Mortgage Bonds Mun R Brown Bond 4/1882 Jacob P Grant " 781 Bonds issued	5 75 77	1000 00 1000 00		2000 00
19				
W R Janeway To First Mortgage Bonds Bond 436 issued to W R Janeway	47 5	1000 00		1000 00

West Orange, N. J., October 1903

Chas T Leighton To First Mortgage Bonds Bond No 783 issued to Chas T Leighton	37 5	1000 00		1000 00
24				
F. W. Whitridge Atty To First Mortgage Bonds 10 Bonds Nos. 437-446 both inclusive	15 5	10000 00		10000 00
27				
Pelling & Crane To Notes Payable 4 mos. note dated Oct 27/03 due Feb 27/04	185 58	777 19		777 19
27				
Interest To Pelling & Crane 6 mos. int. on 754 55	799 185	22 54		22 54
27				
Pelling & Crane To Notes Payable 4 mos. note dated Oct 27/03 due Feb 27/04	185 58	2000 00		2000 00
15				
American Del & Supply Co To Notes Payable 4 mos. note dated Oct 15 due 2/15/04	709 58	673 51		673 51
15				
Interest To American Ord Co 4 mos int. on 660 22	799 709	13 71		13 71
20				
Nunson & Van Winkle Co To Notes Payable 4 mos. note dated 10/20/03 due 2/20/04	3711 58	1167 90		1167 90
10				
Interest To Hanson & Van Winkle 4 mos. interest on 1145 08	799 3711	22 90		22 90
23				
James Crowell To Notes Payable 4 mos. note dated 1/23/03 due 2/23/04	781 58	685 59		685 59
23				
Interest To James Crowell 4 mos. interest on 685 59	799 781	16 77		16 77

West Orange, N. J. October 1903

American Dairy Rutter Co	777	1041 07		
To Notes Payable	58			1041 07
4 mos note dated 10/1/03 due 2/1/04				
Sign Thos A Edison endorsed by				
Thos A Edison				
17				
Interest	799	20 41		
To American Ind R Co	777			20 41
4 mos interest on 1020.41				
31				
Glue Ajax Petty Cash	711	7 08		
To Mfg Acc	155			7 08
cash received per this statement 7/8				
24				
Studebaker Bros Mfg Co Apo Dy 1/1/95		601 49		
To Studebaker Bros Mfg Co Apo Dy	877			601 49
Amount of our Invoice "6 July"				
deducted for settlement 10/2/03				
31				
Interest	799	40 00		
To Pilling & Crane	185			40 00
Discount on note dated Oct 2/03	9/120			
Sundries Nov 4, 1903				
To First Mortgage Bonds	5			37000 00
F W Whitridge atty 456-458 Inc	15	10000 00		
F S Wickersham 457	19	1000 00		
W S Pilling 458-461 Inc	9	5000 00		
W A Shelmbdine 463-467 Inc	13	5000 00		
T J Crane 468-472 Inc	11	5000 00		
Thos F Grant 476	39	1000 00		
James Gayley 473-475 Inc	71	3000 00		
John A Miller 477	31	1000 00		
R H Thompson 478	35	1000 00		
Bonds issued as above				
30				
Experimental	771	60		
To Thos A Edison	4			60
To cancel Inv May 6th (1863)				
30				
Mach'y Wagons	195	1777 70		
To J Bergmann	381			1777 70
To cancel dist ext June 1903				
Wagon parts - Includes inc Inv. Inc 4				

West Orange, N. J. November 1903

16				
Edison Storage Battery Co of Lum'd	895	151 30		
To Cash C of J Shop	351			151 30
Invoice Nov. 16				
9				
Master Iron Works	339	708 35		
To Notes Payable	58			708 35
4 mos note date 11/9/03 due Mar 9/04				
4				
Interest	799	18 17		
To Master Iron Works	339			18 17
Int Sep. 9 to Mar 9 on 690.18				
6				
L Lawrence & Co	165	317 04		
To Notes Payable	58			317 04
4 mos note dated Nov 6/03 due Mar 6/04				
6				
Interest	799	6 77		
To L Lawrence & Co	165			6 77
4 mos Int on 310.82				
17				
Thos A Edison	3	7500 00		
To Notes Payable	58			7500 00
4 mos note dated 11/17/03 due 3/17/04				
4				
L Lawrence & Co	165	406 88		
To Notes Payable	58			406 88
4 mos note dated 11/4/03 due 3/4/04				
4				
Interest	799	7 98		
To L Lawrence & Co	165			7 98
4 mos. Interest on 398.80				
3				
Morris & Bailey Stud Co	360	418 90		
To Notes Payable	58			418 90
4 mos note dated 11/3/03 due 3/3/04				
3				
Interest	799	8 71		
To Morris & Bailey Co	360			8 71
4 mos Int on 410.89				
11				
American Ind. R. Co	777	516 07		
To Notes Payable	58			516 07
4 mos. Note dated 11/11/03 due 3/11/04				
from Thos A Edison and J A E				

West Orange, N.J. November 1903

11			
Interest to	799	10 17	
To American P & R Co	747		10 17
4 mos Int on 505 00			
75			
J N Wood	739	1810 73	
To Notes Payable	58		1810 73
4 mos, note dated 4/5/03 due 3/5/04			
75			
Interest	300	35 49	
To J N Wood	739		35 49
4 mos Int. on 1774.50			
12			
A Nlipstein & Co	711	770 14	
To Notes Payable	58		770 14
4 mos Note dated 11/12/03 due 3/12/04			
14			
Interest	300	6 59	
To A Nlipstein & Co	711		6 59
Int Ord 4/03 to Marx & H on 783 55			
5			
R W Dyer	79	1000000	
To First Mortgage Bonds	5		1000000
Bond #479 issued to R W Dyer			
6			
E M Schmidt	73	3000000	
To First Mortgage Bonds	5		3000000
3 Bonds #480, 481 & 482 issued to E M Schmidt			
17			
Wm Bayly	13	1000000	
To First Mortgage Bonds	5		1000000
Bond #483 issued to Wm Bayly			
17			
Thos A Edison	7	3000000	
To First Mortgage Bonds	5		3000000
Bonds #484, 485 & 486 issued to Thos A Edison			
17			
Interest	799	1760 4	
To Thos A Edison			1760 4
Discount on note #7500 dated Nov 17, 1903 due March 17 1903			
75			
Nathan Page	45	1000000	
To First Mortgage Bonds	5		1000000
Bond No 487 issued to Nathan Page			

West Orange N J December 1903

15			
Edison Storage Battery Co of N J	395	710 70	
To C P & B Co of N J Chap	351		710 70
Invoice Dec 12, 1903			
74			
National Battery Co	1261	3 70	
To R H Coleman	357		3 70
Over Invoice Rep'rs deducted from settlement Dec. 74			
3			
Baker Motor Vehicle Co	375	319 35	
To American Auto Storage Co	373		319 35
To transfer acct. per letter Gar. & Dery Invoice No. 13 - July 11			
1			
Watson Stillman Co	494	1198 50	
To Notes Payable	58		1198 50
4 mos, note dated 12/4/03 due 4/4/04			
1			
Interest	300	23 50	
To Watson Stillman Co	494		23 50
4 mos interest on #1175 00			
74			
Bartlett & Co	357	659 75	
To Notes Payable	58		659 75
3 mos, note dated 12/7/03 due 3/7/04			
74			
Interest	300	9 75	
To Bartlett & Co.	357		9 75
3 mos interest on 6 75			
31			
Glen Ridge Petty Cash	711	1 00	
To Manuf'g Ac	175		1 00
Received by G R P C for Report 7/11			
31			
Orange Petty Cash	705	4 50	
To Cafeteria Fund	397		4 50
Cash in payment of ac			
Thos A Edison		4988 03	
Notes Receivable			4988 03
Roll Rock Rubber Co N J & N Y			
4			
Interest		49 76	

West Orange, N.J. January 1904

13				
Product	185	11 45		
To A McK Trombly	363			11 45
to cancel Acc. E.E. items included in invoice 1/13 - $76.55				
7				
American Oil & Supply Co	709	838 79		
To Notes Payable	58			838 79
4 mos note dated 1/7 due 5/7				
7				
Interest	300	16 44		
To Am Oil & Sup Co	709			16 44
4 mos interest on 838.55				
13				
A Klipstein & Co	711	660 09		
To Notes Payable	58			660 09
4 mos note dated 1/5 due 5/13				
13				
Interest	300	17 94		
To A Klipstein & Co	711			17 94
Interest on 4 mos note dated 1/5 - 660.09 17.94				
13				
Pelling & Crane	185	1760 00		
To Notes Payable	58			1760 00
4 mos note dated 1/5 due 5/13				
13				
Interest	300	15 70		
To Pelling & Crane	185			15 70
Interest on note $1760.00				
15				
James Crowell	781	681 97		
To Notes Payable	58			681 97
4 mos note dated 1/5 due 5/15				
15				
Interest	300	13 37		
To James Crowell	781			13 37
Interest 4 mos on 668.55				
18				
American Hard Rubber Co	747	961 33		
To Notes Payable	58			961 33
4 mos note dated 11/18 due 3/18 Favor Thos A Edison and Thos A Edison				
18				
Interest	300	18 85		

West Orange, N.J. January 1904

27				
Dyer & Dyer	469	7011 70		
To Notes Payable	58			7011 70
4 mos note dated 1/27 due 5/27				
27				
Interest	300	39 43		
To Dyer & Dyer	469			39 43
4 mos int on 1971.71				
31				
Glen Ridge Petty Cash	711	35		
To Mfg & Op - Product	155			35
Receipts per cashiers report Jan 31				
1				
Stock L.K.	176	8757 74		
Stock L.L.	180	1185 90		
To Manufacturing Op	175			9438 64
Inventory January 1st				
1				
Product	175	7600 76		
To Manufacturing Op	175			7600 76
Balance of Mfg Op undistributed				
5				
F.M. Mitchell & Co Utica	15	10000 00		
To First Mortgage Bonds	5			10000 00
10 Bonds Nos 4185 to 4194 Incl				
27				
Orange Petty Cash	705	3 75		
To F.L. Dyer	394			3 75
Cash in payment of a/c				
28				
Mehrle Adam & Hood Co	376	7 00		
To M & S L.R.	161			7 00
To cancel Voucher #3790 - Dec 1903				
paid by Mrs Mallory				

West Orange, N. J. February 1904

Edison Mfg Co To Notes Payable 4 mos note dated 7/Feb/04 due 7/6/04	73 58	5487 73		5487 73
Interest To Edison Mfg Co 4 mos int on 5379	300 73	10 76		10 76
15 Alling & Crane To Notes Payable 4 mos note dated 15/Feb/04 due 15/6/04	185 58	4117 53		4117 53
16 American Oil & Lubricating Co To Notes Payable 4 mos note dated Feb. 16 due June 16/04	709 58	471 07		471 07
16 Interest To American O & L Co 3 mos interest on 4641	300 709	6 96		6 96
18 Roe & Conover To Notes Payable 4 mos. note dated Feby 18 due June 18/04	111 58	373 15		373 15
18 Interest To Roe & Conover 4 mos interest on 365 83	300 111	7 32		7 32
20 American Hard Rubber Co To Notes Payable 4 mos interest note dated Feby 20 due June 20 1904 Thos A. Edison. Endorsed Thos A Edison	719 58	339 33		339 33
20 Interest To American H R Co 4 mos Int on 3328	300 719	6 65		6 65
16 A. Lipstein & Co To Notes Payable 4 mos note dated Feb 16 due June 16/04	711 58	781 83		781 83
16 Interest To A. Lipstein & Co 4 mos int on 7668	300 711	15 33		15 33

West Orange, N. J. February 1904

7th Alling & Crane To Notes Payable 4 mos note dated Feby 7th/04 due 7/6/04	185 58	1500 00		1500 00
7th Interest To Alling & Crane 4 mos disct on 1500 00	300 185	30 00		30 00
8 Notes Payable To Edison Mfg Co Note dated Oct 8/03 due 8/2/04 returned for renewal	58 73	53797		53797
17 Glen Ridge Petty Cash To Mdse & R Received for report 2/29/04	711 185	1 75		1 75

West Orange, N.J. March 1904

28				
Thos A. Edison	3	7500.00		
To Notes Payable	58			7500.00
4 mos note dated 3/18 due 7/18/04				
31				
J. H. Wood	239	1200.00		
To Notes Payable	58			1200.00
4 mos note dated 3/31 due 7/31/04				
31				
E. J. Manville Mach Co	169	7167.50		
To Notes Payable	58			7167.50
4 mos note dated 3/31 due 7/31/04				
31				
Interest	300	24.00		
To J. H. Wood	239			24.00
4 mos discount on 1700.00				
31				
Interest	301	42.50		
To E. J. Manville Mch Co	169			42.50
4 mos interest on 2125.00				
5				
Chas W. Price	39	1000.00		
To First Mtge Bonds	5			1000.00
Bond No 498 issued to Chas W. Price				
18				
Interest	300	177.08		
To Thos A. Edison	3			177.08
Int. on 7500.00 note dated 3/18/04 due 7/18				
31				
Glen Ridge Petty Cash	811	10.55		
To M. L. Q.	185			10.55
Receipts for cashing report 3/31				

West Orange, N.J. April 1904

American Hard Rubber Co	747	948.08		
To Notes Payable	58			948.08
4 mos note dated April 1/04				
Paid Thos A. Edison due 7/18				
1				
Interest	300	70.86		
To American H.R. Co	747			70.86
Int. from Mar 18th to Aug 1 inclusive				
1				
A. Klepetzin & Co	711	411.18		
To Notes Payable	58			411.18
4 mos note dated April 1 due Aug 1				
11				
James Cunnell	781	1089.97		
To Notes Payable	58			1089.97
4 mos note dated April 11 due July 11/04				
1				
Interest	300	8.85		
To A. Klepetzin & Co	711			8.85
Interest from May 19 to Aug 1 on 1107.22				
11				
Interest	300	16.11		
To James Cunnell	781			16.11
Int. 3 mos on 1073.81				
Orange Petty Cash	705	711.50		
To Ayer Mfg Co	357			711.50
Cash for E.O.S.				
2				
Orange Petty Cash	744	74.03		
To Fred H. Lining	354			74.03
Cash in payment of Invoice				
2				
Orange Petty Cash	700	45.00		
To E. R. Malthy	368			45.00
Cash for freight on auto.				

West Orange, N.J. April 1904

30				
Interest	300	44.87		
To Sundries	✓			
Wart Talcott	355			17.97
2% on Invoice 3/26 - 648.50				
John A Hill	358			8.00
2% on Invoice 3/26 400.00				
Wart Talcott	355			.14
2% on Invoice 4/4 - 7.00				
American Oil & Supply Co	209			.38
2% on Invoice 4/4 - 19.00				
M. H. & John Barnes Co	364			4.47
2% on Invoice 4/7 - 223.75				
Studebaker Bros Mfg Co	377			11.40
2% on Invoice 3/23 - 570.00				
Geo B Reed	365			7.77
2% on Invoice 4/13 - 388.50 363.70				
American Oil & Supply Co	209			.79
2% on Invoice 4/15 - 39.50				
27				
The Baron Machine Co	473	744.31		
To Notes Payable	58			744.31
3 mos note dated 4/27 due 7/27/1904				
27				
Interest	300	3.61		
To The Baron Mach Co	473			3.61
3 mos. interest on 740.70				
May 27				
A Klepetsin & Co	711	580.43		
To Notes Payable	58			580.43
3 mos. note dated 4/27 due 7/27/1904				
April				
American Hard Rubber Co	747	3574.70		
To Notes Payable	58			3574.70
4 mos note dated 4/18 due Aug 18/04				
Favor Endorsed by Thos A. Edison				
18				
Interest	300	70.09		
To American Hd R. Co	747			70.09
4 mos. interest on 3504.61				
Mar 27				
Interest	300	5.75		
To A Klepetsin Co	711			5.75
4 mos interest on 574.58				

West Orange, N.J. April 1904

21				
Billing & Crane	185	3305.71		
To Notes Payable	58			3305.71
4 mos. note dated 4/21 due 8/21/04				
21				
Interest	300	64.87		
To Billing & Crane	185			64.87
4 mos. interest on 3240.29				
15				
Union National Bank	399	5000.00		
To Notes Payable	58			5000.00
4 mos Note dated April 15 due Aug 15/04				
Favor of & endorsed by Thos A. Edison				
15				
Interest	300	85.00		
To Union National Bank 399				85.00
Discount on 5000 note				
19				
Union National Bank	399	5000.00		
To Notes Payable	58			5000.00
4 mos note dated April 19 due Aug 19/04				
Favor of & endorsed by Thos A. Edison				
19				
Interest	300	96.67		
To Union National Bank 399				96.67
Discount on note 5000 due Aug 19/04				
23				
Federal Trust Co	450	5000.00		
To Notes Payable	59			5000.00
4 mos note dated April 23 due Aug 23/04				
23				
Interest	300	75.69		
To Federal Trust Co	450			75.69
Discount on note 5000 due Aug 23/04				
30				
L. Lawrence & Co	165	1033.83		
To Notes Payable	59			1033.83
3 mos note dated April 30 due July 30/04				
30				
Interest	300	15.78		
To L. Lawrence & Co	165			15.78
3 mos int. on note 1033.83				
31				
Walter C. Gray	373	7.40		
To Stone & R	176			7.40
To Cancell Number 3572 - Goods rec'd				

West Orange, N.J. April 1904

30 Glen Ridge Auty Cash	111	7733		7733
To Orange	185			
Receipts per cashiers report 4/30/04				

West Orange, N.J. May 1904

1 Standard Graphite Co	370	70730		
To Notes Payable	59			70730
3 mos. note dated May 1 due Aug 1/04				
1 Interest	300	1038		
To Standard Graphite Co	370			1038
3 mos interest on 69,384				
4 J. L. Mott Iron Works	467	44893		
To Notes Payable	59			44893
3 mos note dated May 4 due Aug 4				
4 Interest	300	663		
To J. L. Mott Iron Works	467			663
3 mos interest on 44893				
7 Motor Iron Works	339	59119		
To Notes Payable	59			59119
4 mos note dated May 7 due Sept 7/04				
7 Interest	300	1159		
To Motor Iron Works	339			1159
4 mos interest on 59119				
11 American Oil & Supply Co	709	183607		
To Notes Payable	59			183607
4 mos note dated May 11 due Sept 11/04				
11 Interest	300	3600		
To American Oil & S Co	709			3600
4 mos interest on 180023				
13 Roe & Conover	111	76331		
To Notes Payable	59			76331
4 mos note dated May 13 due Sept 13/04				
13 Interest	300	497		
To Roe & Conover	111			497
4 mos interest on 74834				
20 Union Natl Bank	399	5000000		
To Notes Payable	89			5000000
4 mos note dated May 20 due Sept 21/04				
Loan of Mr Edison endorsed by Thos A Edison				

West Orange, May 1904

20				
Interest	300	107.50		
To Union Natl Bank	399			107.50
Discount on 4 mos note dated 3/25/04				
16				
Union National Bank	399	5000.00		
To Notes Payable	59			5000.00
4 mos note dated May 18 due Sep 14/04				
Favor of Thos A Edison				
16				
Interest	300	99.17		
To Union Natl Bank	399			99.17
Disct on 4 mos note 5000 date 4/14 due 8/14/04				
29				
Ailing & Crane	195	660.00		
To Notes Payable	59			660.00
4 mos ~~interest~~ note dated 3/30 due 7/30/04				
20				
Interest	300	13.70		
To Ailing & Crane	195			13.70
4 mos discount on note dated 3/30 - 660.00				
23				
Ayer & Lyon	469	1500.00		
To Notes Payable	59			1500.00
4 mos note dated 3/23 due 7/23/04				
23				
Interest	300	30.00		
To Ayer & Lyon	469			30.00
Disct on 4 mos note dated 3/23 - 1500.				
3				
American Hard Rubber Co	747	2476.94		
To Notes Payable	59			2476.94
4 mos note dated 3/3 due 7/3/04				
Favor of Thos A Edison				
3				
Interest	300	47.59		
To American Hard Rb Co	747			47.59
4 mos interest on 2379.35				
April 6				
A Klipstein & Co	711	545.52		
To Notes Payable	59			545.52
3 mos note dated 4/6 due July 6/04				
6				
Interest	301	5.40		
To A Klipstein & Co	711			5.40
4 mos interest on 540.00				

West Orange, N J May 1904

31				
Sundries	1			
To Interest	301			4.58
F A Egningham	771	1.88		
10% on Inv. 4/17 18.75				
Cutter Elec. Mfg Co	483	2.70		
10% on Inv. 4/14 27.00				
31				
Interest	301	81.43		
To Sundries	1			
E R Matthy	368			17.44
2% on Inv. 3/19 - 872.00				
L S White Sintas Mfg Co	374			96
2% on Inv. 3/7 - 48.00				
Inv Selby Co	374			8.10
2% on Inv. 3/7 - 404.25				
Mark Talcott	355			47
2% on Inv. 4/13 - 21.00				
M F & John Barnes	367			8.57
2% on Inv. 3/10 - 428.50				
A H Wood	373			3.72
2% on Inv. 3/11 186.00				
Cope Motor Car Co	359			28.48
2% on Inv. 3/1 & 3/10 - 1424.00				
Cope Motor Car Co	359			7.32
2% on Inv. 4/1 - 366.25				
Studebaker Bros Mfg Co	377			1.149
2% on Inv. 3/31 - 574.00				
23				
Cope Motor Car Co c/o Payable	347	676.73		
To Cope Motor Car Co c/o Rec	359			676.73
Thru voucher Mar 67117				
Bdy 4.11 676.73				
deducted from settlement May 73				
28				
Sundries				
To First Mortgage Bonds	5			2000.00
W P Malthy Bond 8580	79	1000.00		
John F. Randolph 499	330	1000.00		
31				
Glen Ridge Petty Cash	711	3.94		
To M & G R	185			3.94
Receipts per statement May 31				

Glen Ridge, N.J. June 1904

30				
Interest	301	50.06		
To Sundries	✓			
N.E. Leaf 7% on Inv 4/4 574.00	381		11.52	
Kellogg Switchboard & S Co 7% Inv 4/11	380		71	
Cole Motor Carriage Inv 4/19 36.605	359		7.33	
Cole Motor Car Co 3% 736.24	359		14.74	
Cole Motor Car Co 3% 41.50	359		.83	
Ed Rice 3% 516.00	384		10.32	
Studebaker Bros Mfg Co 2% 5000	377		1.00	
N.J. Fisher 2% 205.00	374		4.10	
2% on Invoices				
8				
Notes Payable	58	5487.73		
To Edison Mfg Co	73			5487.73
Note dated July 8 and June 8 - 5487.73				
Returned for renewal				
15				
Interest	301	75.89		
To Hogan & Son	377		75.89	
Interest on a/c from an date to 4/15				
30				
Orange Petty Cash	715	11.96		
To Unclaimed Salaries	316			11.96
# 357 A. Sanok	2.37			
# 171 J. McMinnatt	.75			
# 356 E. Ross	.19			
# 375 J. Bunny	.75			
# 199 Wm Jenkins	.34			
# 753 Wm Tindeau	.98			
# 150 F. Gould	.50			
# 150 F. Runkle	.75			
# 1415 Stephen Ward	.37			
# 140 P. Skillic	.95			
# 139 M. Boyd	.40			
# 178 E. Johnson	.07			
# 175 John Varone	.08			
# 358 A. Hott	.67			
# 119 M. Trachuline	.30			
# 114 J. Grosser	.10			
# 117 M. Bukowski	.30			
# 76 Paul Georgis	.67			
# 14 P. Mills	.17			
	# 11.96			

Glen Ridge, N.J. June 1904

16				
McKy & Tooke G.R.	161	508.71		
To Orange Office Fixtures	173			508.71
O.O. Fixtures removed to Glen Ridge				
30				
Orange Petty Cash	715	7.—		
To John Ott	387			7.—
Cash in payment of a/c				
30				
Glen Ridge Petty Cash	711	36.97		
To Product	186			36.97
Receipts for report 4/30				
May 8				
A. Klipstein & Co	711	1633.18		
To Notes Payable	59			1633.18
3 mos note dated May 8 and Aug 8				
31				
Interest	301	16.17		
To Klipstein & Co	711			16.17
2 mos interest on 1617.21				
31				
American Hard R. Co	747	6656.35		
To Notes Payable	59			6656.35
4 mos note based of & indorsed by Thos A. Edison dated May 31 and Sept 31				
987				
Interest	301	130.52		
To American N.R. Co	747			130.52
4 mos int on 6656.35				
June 9				
Thos A. Edison	✓	—		
To Notes Payable	✓			—
9				
Federal Trust Co	450	5000.00		
To Notes Payable	59			5000.00
4 mos note dated June 9 due Oct 9/904 based of & indorsed by Thos A. Edison				
9				
Interest	301	85.42		
To Federal Trust Co	450			85.42
Discount above note				
9				
Edison Mfg Co	73	559.70		
To Notes Payable	59			559.70
4 mos note dated June 9 and Oct 9/904				

8					
Interest To Edison Mfg Co 4 mos. int. on 548 73	301 73	1	10 97		10 97
9					
J.H. Wood To Notes Payable 4 mos note dated June 9 due Oct 9	1 1		7560 00		7560 00
9					
Interest To J.H. Wood Discount on above	1 1		34 98		34 98
13					
Ailling & Brane To Notes Payable 4 mos note dated June 13 due Oct 13	195 59		3617 00		3617 00
13					
Interest To Ailling & Brane Discount on above	301 195	1	77 74		77 74
71					
Union National Bank To Notes Payable 4 mos note dated June 17 due Oct 17 Favorsd & indorsed by Thos A Edison	399 59		5000 00		5000 00
71					
Interest To Union Natl Bank Discount on above	301 399	1	101 67		101 67
16					
Union National Bank To Notes Payable 4 mos note dated June 16 due Oct 16 Favorsd & indorsed by Thos A Edison	399 59		5000 00		5000 00
16					
Interest To Union Natl Bank Discount on above	301 399	1	98 33		98 33
17					
Hogan & Son To Notes Payable 4 mos note dated June 17 due Oct 17	399 59		1070 16		1070 16
74					
American Oil & Supply Co To Notes Payable 4 mos note dated June 21 due Oct 21	709 59		549 78		549 78

21					
Interest To Am Oil & Supply Co Interest 4 mos on 539 00	301 709	1	10 78		10 78
74					
Ailling & Brane To Notes Payable 4 mos note dated June 24 due Oct 24	195 59		1000 00		1000 00
74					
Interest To Ailling & Brane 4 mos int on 1000.	301 195	1	20 00		20 00
70					
Roe & Bonsall To Notes Payable 4 mos note dated June 20 due Oct 20	111 59		354 43		354 43
70					
Interest To Roe & Bonsall 4 mos int on 347 43	301 111	1	6 95		6 95

26				
Monarch Bros Co	519	358		
To Interest & Disct	301			358
5% on Inv. June 26/05				
31				
Interest & Disct	301	1954.3		
To Sundries				
S.S. White Dental Mfg Co	374			99
2% on Inv. 4/23-47.00 2% on Inv. 4/30 47.00				94
M. & J. Sloane	398			1970
2% on Inv. 4/30 $984.00				
Pope Motor Car Co	359			84
2% on Inv. 4/27-42.00				
Ward Talcott	355			1945
2% on Inv. 4/25 $972.50				
Rainier Co	358			2052
2% on Inv. 4/20 $1076.00				
S.S. White Dental Mfg Co	374			99
2% on Inv. 4/7 49.00 4/7 47.00				94
M. F. & John Barnes Co	367			1716
2% on Inv. 4/7 $858				
Eaton Cole & Burnham Co	346			21
2% on Inv. 4/6 10.50				
Western Electric Co	397			30
2% on Inv. 4/4 15.50				
New York Transportation Co	349			1936
2% on Inv. 4/4 968.20				
E.P. Bestell & Bro Co	347			912
2% on Inv. 4/7-456.20				
James C. Nicamer & Son	345			2052
2% on Inv. 4/8-1076.00				
June 15				
A. Klipstein & Co	411	16637		
To Notes Payable	59			16637
3 mos note dated 6/15 due 9/14/15				
15				
Interest & Discount	301	16.46		
To A. Klipstein & Co	411			16.46
2 mos interest on 1645.81				
18				
National Chong Co	104	10000.00		
To Notes Payable	59			10000.00
4 mos note dated 4/18 due Nov. 18				
Favor of & endorsed by Thos A. Edison				

18				
Interest & Discount	301	203.33		
To ~~Thos A. Edison~~ Phono Co	107			203.33
Discount on note 10000.00				
13				
Union National Bank	309	5000.00		
To Notes Payable	59			5000.00
4 mos note dated 7/13 due Nov. 13/04				
Favor of & endorsed by Thos A. Edison				
13				
Interest & Discount	301	98.33		
To Union Natl Bk	309			98.33
Discount on 5000.00				
16				
Union National Bank	309	5000.00		
To Notes Payable	59			5000.00
4 mos note dated 7/16 due Nov 16/04				
16				
Interest & Discount	301	100.00		
To Union Natl Bank	309			100.00
Discount on 5000.00 note above				
19				
Thos A. Edison	3	7500.00		
To Notes Payable	59			7500.00
4 mos note dated 7/19 due Nov. 19				
19				
Interest & Discount	301	130.71		
To Thos A. Edison	3			130.71
Discount on 7500.00 note above				
20				
American Hard Rubber Co	449	677.15		
To Notes Payable	59			677.15
4 mos note dated 7/20 due 11/20/04				
Favor of & endorsed by Thos A. Edison				
20				
Interest & Discount	301	12.30		
To Am. Hard Rubber Co	449			12.30
4 mos interest on 614.85				
21				
Roe & Conover	111	217.68		
To Notes Payable	59			217.68
4 mos note dated 7/21 due Nov 21/04				
21				
Interest & Discount	301	4.17		
To Roe & Conover	111			4.17
4 mos interest on 208.51				

Glen Ridge, N.J. July 1904

29					
James Crowell	781	1911	95		
To Notes Payable	59			1911	95
4 mos note dated today Oct 29/04					
29					
Interest & Discount	301	98	76		
To James Crowell	781			98	76
3 mos interest on 1883.59					
31					
Glen Ridge Petty Cash	211	1	75		
To Mfg Expense	151				
Receipts per cashier to July 31	185			1	75

Glen Ridge, N.J. August 1904

1					
Store S.L.	180	15	61		
To Edison Chem Works	181			15	61
To cancel charge for exhibition on Dev.					
James Crowell July 30 Vchr 4175					
1					
Product (Packing & Shipping)	186	50			
To Cataw. Color & Burnham	348			50	
To cancel charge for boxing					
& packing on Dev. 774					
8					
Edison Chemical Works	181	111	645	88	
To Furniture					
Buildings, S.L.	157			18	917 07
Machy & Tools	166			75	344 64
Patterns	169				577 49
Stock	180			177	991 55
Product	186			45	891 3
Invoice August 1st.					
30					
Edison Chemical Works	181	700	00		
To Store G.R.	176			700	00
1-10 H.P. Motor with Starting Box					
5					
Blackly Lovett & Lord Co	478	874	47		
To Notes Payable	59			874	47
3 mos note dated Aug 5 due Nov 5					
5					
Interest	301	17	97		
To Blackly Lovett & Lord Co	478			17	97
Int 3 mos on 8617.59					
16					
Union Natl Bank	399	5000	00		
To ~~Thos A Edison~~	59			5000	00
Notes Payable					
4 mos note dated 8/16 due Dec 16					
Favor of Thos A Edison endorsed by					
Thos A Edison					
16					
Interest	301	101	67		
To Union Natl Bk	399			101	67
4 mos Disc on 5000.					

8				
Federal Trust Co	450	5000.00		
To Notes Payable	59			5000.00
4 mos note dated Aug 8 Dec 8/04				
Payee of & endorsed by				
Thos A Edison				
8				
Interest	301	79.17		
To Federal Trust Co	450			79.17
4 mos. int on 5000.00				
13				
Federal Trust Co	450	5000.00		
To Notes Payable	59			5000.00
4 mos note dated Aug 13 Dec 13/04				
Payee of & endorsed by Thos A Edison				
13				
Interest	301	87.64		
To Federal Trust Co	450			87.64
4 mos disc on 5000				
24				
Cutting & Crane	185	7800.00		
To Notes Payable	59			7800.00
4 mos note dated 8/24 due Dec 24/04				
24				
Federal Trust Co	450	5000.00		
To Notes Payable	59			5000.00
4 mos note dated 8/24 due Dec 24/04				
Payee of & endorsed by				
Thos A Edison				
25				
Interest & Discount	301	56.00		
To Cutting & Crane	185			56.00
4 mos Disc. on note 5500				
24				
Interest & Discount	301	86.81		
To Federal Trust Co	450			86.81
4 mos Disc. on 5000.00				
27				
Union Natl Bank	38	5000.00		
To Notes Payable	59			5000.00
4 mos note dated 8/27 due Dec 27/04				
Payee of & endorsed by				
Thos A Edison				

27				
Interest & Discount	301	101.67		
To Union Natl Bank	38			101.67
4 mos discount on 5000.00				
18				
American Hard Rubber Co	2014	7857.76		
To Notes Payable	59			7857.76
4 mos note dated 8/18 due Dec 18/04				
Payee of & endorsed by				
Thos A Edison				
18				
Interest & Discount	301	55.94		
To Am. Hard Rubber Co	2014			55.94
4 mos Interest on 7976.57				
July 25				
A. Klipstein & Co	711	688.75		
To Notes Payable	59			688.75
3 mos note dated July 25 due Oct 25/04				
July 28				
Interest & Discount	301	6.87		
To A. Klipstein & Co	711			6.87
4 mos Int on 681.93				
Augt 2				
Cutting & Crane	185	3554.56		
To Notes Payable	59			3554.56
4 mos note dated 8/2 grs due Dec 2				
25				
Interest & Discount	301	69.70		
To Cutting & Crane	185			69.70
4 mos Interest on 3484.86				
27				
Roe & Omoon	111	704.79		
To Notes Payable	59			704.79
4 mos note dated 8/27 due Dec 27/04				
27				
Interest & Discount	301	4.01		
To Roe & Omoon	111			4.01
4 mos int. on 704.79				
30				
Union National Bank	38	5000.00		
To Notes Payable	60			5000.00
4 mos note dated 8/30 due Nov 30/04				
Payee of & endorsed by				
Thos A Edison				

Glen Ridge, N.J. August 1904

30				
Interest & Discount	301	101 67		
To Merch Nat'l Bank	88		101 67	
4 mos Disc on $5000				
31				
Motor Gen Works	339	657 93		
To Notes Payable	60		657 93	
4 mos note dated 8/31/04 due 12/31/04				
31				
Interest & Discount	301	15 97		
To Motor Generators	339		15 97	
5 mos interest on 639.91				
31				
Oil Paint & Drug Reporter	186	7 00		
To Int & Disc	301		7 00	
33⅓% allowance deducted from their voucher June 1st				
31				
Orange Petty Cash	105	703 00		
To American Auto St. Co	373		703 00	
Cash received in payment of a/c				
31				
Interest & Discount	301	5 69		
To Sundries				
Geo C Rand 2% on Inv 8/10	391		71	
Studebaker Bros Mfg Co	339		11 70	
2% on Inv. 570.00				
2% on Inv 30.00				
W. F. & John Barnes Co	367		4 71	
2% on Inv 235.50				
Western Electric Co	397		36 00	
2% on Inv. 1800				
C B Cottrell & Sons Co	317		21	
2% on Inv. 1050				
31				
Packing & Shipping	391	7 02		
To Studebaker Bros Mfg Co	339		7 02	
Freight on Inv 8/10 Inv 8/1 Lib				
31				
Glen Ridge Petty Cash	105	75		
To Mfg Expense				
Receipts per Cashiers Report	186		75	

Glen Ridge N.J. September 1904

14				
Edison Chemical Works	181	20 78		
To Stores	176		20 78	
Invoice Sept 14				
30				
Edison Chem Works	181	681 93		
To Stores S L	176		681 93	
To correct dist voucher #4184				
30				
Gold Car Heating & Ltg Co	366	105 78		
To Gen Expense	371		105 78	
10% bills expense per voucher 1101.				
30				
Edison Chem Works	181	3 85		
To Mfg S L	176		3 85	
To correct distribution of payroll week ending Aug 3				
1				
Jucker & Lovett & Loeb Co	378	1116 93		
To Notes Payable	60		1116 93	
3 mos note dated 9/1 due 12/1/04				
1				
Interest	301	16 51		
To Jucker & L & L Co	378		16 51	
3 mos. Int 1100.00				
2				
Am. Oil & Supply Co	209	2097 58		
To Notes Payable	60		2097 58	
4 mos note dated 9/2 due 1/2/05				
7				
Interest & Disc't	301	41 03		
To Am O & S Co	209		41 03	
4 mos Int on 2051.55				
8				
The Combination R & B Co	225	836 25		
To Notes Payable	60		836 25	
4 mos. note dated 9/8 due 1/8/04				
5				
Interest & Disc't	301	8 78		
To Comb R & B Co	225		8 78	
4 mos Int. on 877.91				

Glen Ridge, N.J. September 1904

Aug 5				
Interest & Disct	301		7.41	
To A. Kissel Co	711			7.41
4 mos Disc on 740.10				
10				
A. Kissel Co	711		748.51	
To Notes Payable	60			748.51
3 mos note dated Sept 10/04				
Sept 10				
Mortgage Wall Bank	38		5000.00	
To Notes Payable	60			5000.00
4 mos note dated Sept 10/04 due Jany 10/05 Favor of Thos A. Edison				
10				
Interest & Discount	301		79.86	
To Mtge Wall Bank	38			79.86
Disct on note 5000				
20				
Lynn & Lynn	61		1000.00	
To Notes Payable	60			1000.00
4 mos note dated 9/20 due 1/20/05				
20				
Interest & Disct	301		20.00	
To Lynn & Lynn	61			20.00
Disct on note 1000.00				
22				
Union National Bank	38		5000.00	
To Notes Payable	60			5000.00
4 mos date 9/20/04 due 1/20/05 Favor of Thos A. Edison				
22				
Interest & Discount	301		107.50	
To Union Nat'l Bank	38			107.50
Disct on note 5000.00				
14				
American Hard Rubber Co	747		5105.95	
To Notes Payable	60			5105.95
4 mos note dated 9/14 due 1/14/05 Favor of & endorsed by Thos A. Edison				
111				
Interest & Discount	301		100.17	
To Am. Hd. R. Co	747			100.17
4 mos Disc on 5005.83				

Glen Ridge, N.J. September 1904

1				
National Acme Mfg Co	49		1515.00	
To Notes Payable	60			1515.00
3 mos note dated Sept 1/04 due Dec 1/04				
1				
Interest & Discount	301		15.00	
To Nat'l Acme Mfg Co	49			15.00
2 mos interest on 1500				
1				
National Acme Mfg Co	49		1588.88	
To Notes Payable	60			1588.88
3 mos note dated 9/1 due Dec 1/04				
1				
Interest & Disct	301		15.00	
To Nat'l Acme Mfg Co	49			15.00
2 mos interest on 1500				
1				
National Acme Mfg Co	49		1588.88	
To Notes Payable	60			1588.88
3 mos note dated 9/1 due Dec 1/04				
1				
Interest & Disct	301		15.00	
To Nat'l Acme Mfg Co	49			15.00
2 mos interest on 1500				
18				
General Electric Co	157		716.57	
To Notes Payable	60			716.57
4 mos note dated 9/18/04 due 1/18/05				
18				
Interest & Disct	301		14.05	
To General Elec Co	157			14.05
4 mos Int on 70747				
15				
L. Lawrence & Co	165		1503.60	
To Notes Payable	60			1503.60
4 mos note dated 9/15 due 1/15/05				
15				
Interest & Disct	301		29.48	
To L. Lawrence & Co	165			29.48
4 mos int. on 1474.12				
22				
Joseph Bancroft & Son	585		39.07	
	587		783.50	
To Notes Payable	60			1083.99
4 mos note dated 9/22 due 1/22/05				
on Days & R.R.	582.16	Int.	15.36	783.50
" S.L.R.	994.58	"	8.88	300.49
				1083.99

Glen Ridge, N. J. September 1904

24				
Interest & Discount	307		1536	
To J. B. Corson Co	68			1536
4 mos. interest P.R. 76816 1536				
30				
Cash	19		30090	
To Ground (James St.)	186			30090
To cancel July voucher 4131				
as lots in Hobart Park, New vouchers				
to be made when bills are paid				
30				
Notes Payable	59		1500.00	
To Lyon & Lum	60			150000
Note dated May 3 due Sept 3/04				
returned for renewal				
30				
Glen Ridge Petty Cash	114		1855	
To Store	176			1855
Receipts for Petty Cash				
Report September 1904				
17				
Vehicle Equip. Co. Gth Pay	36		7855	
To Vehicle Equip. Co. Ch. Rec	396			7855
Then ap. deducted from settlement 9/17				
30				
Int. Interest & Disc't	307		5777	
To Sundries				
Corp. Motor Car Co. 1% on Inv. 9/30	359			17
Vehicle Equip. Co. " 1% " "	396			5760
1				
Int. & Disc't	307		37.35	
To Selling & Trans	155			37 35
Int. on ap. ap. 146 May 17 $50.25 June 25 $50				
to Aug 25 ch. - after 30 days				

Glen Ridge, N. J. October 1904

17				
Edison Chemical Works	181	3500		
To Erie R.R.	176			3500
1% Inv. 17/14 1750 ea				
31				
Interest & Discount	307		3400	
To Sundries	1		73	7061
The Lansden Co	335			2400
1% on Invs 17/14 69.50 17/14 69.50 17/14 60.00 17/14 60.00	335			
James G. Biddle	333			100
1% on Inv. 10/11 - 51.00				
Mill Beggs	344			40
1% on Inv. 17/8 70.00 -				
U. S. Express Co	337			3600
1% on Invs. 17/8 900.00 + 9.00				
Wait Falcoll	355			603
1% on Inv. 17/15 - 301.50				
The Lansden Co	335			4500
1% on Invs 17/14 - 4 Invs. 600.00 ea				
J. Reilly	381			705
1% on Inv. 17/14 91.50 & 14.75				
The Lansden Co	335			1700
1% on Inv. 10/3 600.				
Wm. & John Ramos Co	367			60
1% on Inv. 9/8 30.00				
Electric Vehicle Co	337			7060
1% on Inv. 1039.50				
New York Hospital	334			1940
1% on Inv. 17/7-970				
The Laundry Co	335			1700
1% on Inv 17/9 601.50				
Electric Vehicle Co	337			4907
1% on Inv. 9/6 4851.00				
Western Electric Co	371			14
1% on Inv. Inv. 9/30 6.50				
Geo. Woodward	367			87
1% on Inv. Inv. 17/13 41.00				
8				
Notes Payable	59	559.70		
To Edison Mfg Co	74			559.70
Note 559.70 dated June 6, 1904				
due October 8, 1904 returned				
for renewal				

Glen Ridge N. J. October 1904

31					
Experimental	371		05		
To Thos A Edison	4				05
To cancel balance of Inv. 1/1/03					
Entry Acct of Exp. May 31/03					
1					
L. Long R R Co	66		648		
To Shipping Expse	371				274
Edison Chem Wks	181				374
To Cancel Sept Voucher 4474					
5					
Gudeby & Loeb & Loeb Co	478	1333	70		
To Notes Payable	60			1333	70
3 mos note dated Oct 5 due Jan 5					
5					
Interest & Discount	307	19	70		
To Gudeby Loeb & Loeb Co 478					19 70
3 mos int. Inv 13135					
7					
Edison Mfg Co	74	570	89		
To Notes Payable	60			570	89
4 mos note dated Oct 7 due Feb 7/05					
7					
Interest & Discount	307	11	19		
To Edison Mfg Co.	74			11	19
4 mos int. on 5592					
8					
Thos A Edison					
To Notes Payable					2600
4 mos note dated Oct 8 due Feb 8/05					
8					
Interest & Disct.					
To Thos. A Edison					
8					
Federal Trust Co	90	5000	00		
To Notes Payable	60			5000	00
4 mos note dated Oct 8 due Feb 8					
Favor of & endorsed by					
Thos A Edison					
8					
Int & Disct	307	83	33		
To Federal Trust Co.	90			83	33

Glen Ridge, N. J. October 1904

10					
Pilling & Crane	186	3100	00		
To Notes Payable	60			3100	00
4 mos note dated Oct 10 due Feb 10/05					
8					
Interest & Discount	307	65	10		
To Pilling & Crane	186			65	10
4 mos. interest on 6510					
14					
Union National Bank	38	5000	00		
To Notes Payable	60			5000	00
4 mos note dated Oct 14 made & 14					
Favor of & endorsed by Thos A Edison					
14					
Interest & Discount	307	100	00		
To Union Nat'l Bank 38				100	00
4 mos Interest on 5000					
Union National Bank	38	5000	00		
To Notes Payable	60			5000	00
4 mos note dated Oct 17					
due Feb 17 Favor of & endorsed					
by Thos A Edison					
17					
Interest & Discount	307	107	50		
To Union National Bank 38				107	50
4 mos interest on 5000					
15					
Rae & Crowe	117	1959			
Edison Chemical Co	181	6530			
To Notes Payable	60			5789	
4 mos. note dated Oct 15 due Feb 15					
In payment of E&B Co a/c 198.81 + Inv 135					
Ed. Ch. Co a/c 64.07 + Inv 135					
Sept 15					
Edison Chemical Co	187	553	97		
To Notes Payable	60			553	97
3 mos note Favor A Klipstein & Co.					
dated Sept 15 due Dec 15. in pay-					
ment of a/c 548.44 + 5.48 Int					
Oct 18					
American Oil & Supply Co	209	558	51		
Edison Chem Wks	187	909	93		
To Notes Payable	60			1468	44
4 mos note Favor Am O. & S. Co					
in payment E&B Co a/c 547.56 + Inv 1355					
Ed. B. Co a/c 897.09 + " 1784					
dated Oct 18 due Feb 18/04					

Glen Ridge, N.J. October, 1904.

15				
Interest & Discount	304	3.78		
To Roe & Brown	117			3.78
4 mos. interest on 108.81				
15				
Interest & Discount	304	10.95		
To Am. Oil & Supply Co	710			10.95
4 mos interest on 547.56				
17				
James Crowell	761	1150.35		
Edison Chemical Co	184	178.33		
To Notes Payable	60			1328.68
4 mos note to order James Crowell				
in payment of E.C.B. & Co 1177.79 + Int 22.56				
Ed. Clothes 195.81 + Int 2.52				
note dated Oct 17 due 2 cly 12/05				
17				
Interest & Discount	304	27.56		
To James Crowell	761			27.56
4 mos Interest on 1177.79				
21				
Sooy Boiler works	44	780.45		
To Notes Payable	60			780.45
4 mos note dated Oct 21 due Feb 21/05				
Payable Federal Trust Co, Newark N.J.				
21				
Interest & Discount	304	5.50		
To Sooy Boiler works	44			5.50
4 mos Int on 774.95				
1				
James A. Coe & Co	63	437.50		
Edison Chemical Co	184	3.56		
To Notes Payable	60			441.06
3 mos note dated Oct 1 due Jan 1/05				
Payable at Federal Trust Co				
Newark N.J.				
In Payment of E.C.B. Co a/c 431.03 + Int 5.47				
Ed. Clothes 3.51 + .05				
1				
Interest & Disc't	304	6.47		
To James A. Coe & Co	63			6.47
3 mos Interest on 431.03				

Glen Ridge, N.J. October, 1904

1				
Geo Nash & Co	257	543.13		
To Notes Payable	60			543.13
3 mos note dated Oct 1/04 due Jan 1/05				
Payable Federal Trust Co Newark				
N.J. In Payment of a/c 535.10 + Int 8.03				
1				
Interest & Discount	304	8.03		
To Geo Nash & Co	257			8.03
3 mos Int on 535.10				
18				
Banister & Collard	408	523.78		
To Notes Payable	60			523.78
3 mos note dated Oct 18/04 due				
Jany 18/05. Payable at Federal				
Trust Co, Newark, N.J. In				
Payment of a/c 516.04 + Int 7.74				
18				
Interest & Discount	304	7.74		
To Banister & Collard	408			7.74
3 mos. Int on 516.04				
19				
Mason Stillman Co	398	1075.99		
To Notes Payable	60			1075.99
3 mos note dated Oct 19 due				
Jan 19/05. Payable Federal				
Trust Co. Newark, N.J. In				
Payment of a/c 1060.99 Int 15.00				
21				
Interest & Discount	304	15.90		
To Mason Stillman	398			15.90
3 mos Int on 1060.99				
8				
Hogan & Son	379	708.64		
To Notes Payable	60			708.64
3 mos note dated Oct 8 due Jan 8/05				
Payable Federal Trust Co,				
Newark, N.J. In Payment				
of a/c 698.17 & Int 10.47				
8				
Interest & Discount	304	10.47		
To Hogan & Son	379			10.47
3 mos Int thereon 698.17				

Glen Ridge, N.J. October 1904

27				
Union National Bank	38	5000 00		
To Notes Payable	60			5000 00
4 mos. note dated Oct 27 1904 Feby 27/05. Payable Union National Bank Newark N.J. Favor of & endorsed by Thos A Edison. Discounted by Union National Bank				
27				
Interest & Discount	307	101 67		
To Union National Bank	38			101 67
Discount 4 mos on 5000 50				
27				
Cutting & Crane	186	550 00		
To Notes Payable	60			550 00
4 mos. note Favor Cutting & Crane Dated Oct 27/04 Due Feby 27/05 Payable Federal Trust Co. Newark				
27				
Interest & Discount	307	11 18		
To Cutting & Crane	186			11 18
4 mos. discount on 550				
26				
J.B. Conover Company	68	760 98		
Edison Chemical Works	187	98 53		
To Notes Payable	60			364 51
4 mos. note Favor J.B. Conover Co Dated Oct 26/04 Due Feby 26/05 Payable Federal Trust Co. Newark. Int Payment C.S.B. Co. 760 76 + Int 5 22 Ed. Co. 98 00 + Int 1 53				
26				
Interest & Discount	307	5 22		
To J.B. Conover Co	68			5 22
4 mos Interest on 760 76				
27				
Roe & Conover	117	110 70		
Edison Chemical Works	187	145 97		
To Notes Payable	60			256 67
4 mos. note, Favor Roe & Conover Dated Oct 27/04 Due Feby 27/04 Payable Federal Trust Co. Newark Int Payment C.S.B. Co. 108 53 + Int 2 77 " " Ed. Co. 143 06 + Int 2 81				

Glen Ridge, N.J. October 1904

27				
Interest & Discount	307	2 17		
To Roe & Conover	117			2 17
4 mos. Int on 108 53				
19				
Crocker Wheeler Co	17	594 64		
To Notes Payable	60			594 64
3 mos. note Favor Crocker Wheeler Co. Dated Oct 19/04 Jany 19/05. Payable Federal Trust Co Newark N.J. Int payment of a/c 581 38 + Int 13 26				
19				
Interest & Discount	307	13 26		
To Crocker Wheeler Co	17			13 26
Int Sept 4/04 to Jany 19/05 on 581 38				
27				
American Hard R. Co	247	1671 44		
To Notes Payable	60			1671 44
4 mos note Favor of & endorsed by Thos A Edison. Dated Oct 27/04 Due Feby 27/05. Payable Federal Trust Co. Newark N.J. Int Payment of American Hard Rubber Co a/c 1589 65 Plus Interest 31 79				
27				
Interest & Discount	307	31 79		
To American H.R. Co	247			31 79
4 mos Int on 1589 65				
13				
Edison Chemical Works	187	547 52		
To Notes Payable	60			547 52
Note 3 mos. dated Oct 13/04 Jany 13/05. Favor of Ashley-Pelton & Co. in payment of Ed. Co. a/c 542 10 + Int 5 42 Payable at Federal Trust Co				
Sept 30				
Nanson & Van Winkle	374	7066 57		
To Notes Payable	60			7066 57
3 mos. note dated Sept 30/04 Issue Dec 30/04 Favor Hanson Van Winkle, In payment of a/c 7066 83 + Int 30 54. Payable at Federal Trust Co.				

Glen Ridge, N.J. October 1904

1904				
Interest & Discount	307	30 54		
To Hanson & Van Winkle Co	377			30 54
3 mos Interest on 7036 03				
Oct 19				
Hanson & Van Winkle Co	97	4574 21		
To Notes Payable	60			4574 21
3 mos note Jason Hanson & Van Winkle Co dated Oct 19/04 due Jany 19/05 Payable at Federal Trust Co, Newark N.J.				
Int Payment of ab. 4506 61				
Plus interest 67 60				
29				
Interest & Discount	307	67 60		
To Hanson & Van Winkle Co	97			67 60
3 mos Interest on 4506 61				
February				
A Klipstein & Co	711	1006 91		
To Notes Payable	60			1006 91
3 mos note dated Feb 7 Novem Discount Jason of A Klipstein & Co. Payable Federal Trust Co				
Int Payments of ab. 996 94 + Int 9 97				
March				
Interest & Discount	307	9 97		
To A Klipstein & Co	711			9 97
3 mos Interest on 996 94				
31				
Goodwill	186	600 53		
To J W Aylesworth	393			600 53
Invoice Feb 13th 150 Transferred to Memo ap				
31				
Glen Ridge Petty Cash	117	7 57		
To Misc Expense	186		3 33	
Auto Expense	371		4 26	
Accts to Cashier report				

Glen Ridge, N.J. November 1904

14				
National Phonograph Co	107	5000 00		
To Thos. A Edison	4			5000 00
Check Aug 7th 1904 transferred to Thos A Edison				
30				
Int & Disct	307	63 09		
To Sundries				
Woods Motor Vehicle Co 7%	337		17 97	
7% on Inv. 7/14 645 20				
Cole Motor Car Co	339		7 33	
7% on Inv. 7/16 366 41				
Cole Motor Car Co	339		6 84	
7% on Inv. 10/15 344 82				
U.S. Express Co	337		36 00	
7% on Inv 11/8 900 ea. 1				
30				
Packing & Shipping	186	7 59		
To Cole Motor Car Co	339			7 59
3rd on Inv. 1916				
10				
Monig & Bailey Steel Co	360	398 01		
To Notes Payable	60			398 01
3 mos note dated Nov 10 due 11/10/05 Payable at Federal Trust Co				
10				
Interest & Disct	307	3 94		
To Monig & Bailey S Co	360			3 94
3 mos interest on 394 37				
10				
Monig & Bailey Steel Co	360	1618 73		
To Notes Payable	60			1618 73
3 mos note dated Nov 10 due Feb 10/06 Payable Federal Trust Co				
10				
Interest & Discount	307	16 03		
To Monig & Bailey Steel Co	360			16 03
3 mos int on $1607 20				
9				
Edison Chemical Works	193	980 43		
Combination Rubber Mfg Co	195	401 76		
To Notes Payable	61			1382 19
3 mos note dated Nov 9/04 Payable Federal Trust Co. N.J.				
G.R. ab 395 87 + Int 3 mos 5 84 = 401 76				
G.L. ab 776 99 + " " 4 14 = 980 43				

9					
Interest & Discount	304		894		
To Combination R. M. Co	105				894
3 mos. interest on 395.89.					
14					
National Chem. Co	104	10000 00			
To Notes Payable	61			10000 00	
4 mos note dated Nov. 14 due Mar 14/05 Payable Union Natl Bank Favor Cuff endorsed by Thos A. Edison					
17					
Interest & Discount	304	198 33			
To National Chem. Co	104			198 33	
Disct on 10000.00					
7					
Union Natl Bank	38	5000 00			
To Notes Payable	61			5000 00	
4 mos note dated Nov 7 due Mar 7/05 Payable at Union Natl Bank. Form of & endorsed by Thos A Edison					
7					
Interest & Discount	304	93 33			
To Union Natl Bank	38			93 33	
Disc'd on 5000.00					
17					
Union National Bank	38	5000 00			
To Notes Payable	61			5000 00	
4 mos note dated Nov 17/04 due Mar 17/05 Payable at Union Natl Bank. Favor of & endorsed by Thomas A Edison					
17					
Interest & Discount	303	95 83			
To Union Natl Bk	38			95 83	
Discount on 5000.00					
15					
Edison Chemical Works	183	567 58			
To Notes Payable	61			567 58	
4 mos note Favor Melle Iron Works dated Nov 15 due Mar 15/05 Payable at Federal Trust Co. In Payment of Acp. 2165 + Int 16.64 + Int 4.94 to Mar 15					
9					
Interest & Discount					
To					

18					
Standard Graphite Co	370	167 47			
Edison Chemical Works	183	481 36			
To Notes Payable	61			648 83	
3 mos note dated Nov 18 due Feby 18/05. Payable Federal Trust Co. In Payment & Rap. 16500 + 747 Interest ..... 167 47 Glen Lake a/c. 474.75 + 3 mos Int 17.61 = 481 36					
18					
Interest & Discount	303	7 47			
To Standard G. Co	370			7 47	
3 mos interest on 165.00					
14					
Edison Chemical Works	183	352 05			
To Notes Payable	61			352 05	
90 day note Favor Crocker Wheeler Co dated Nov 14 due Feb 14/05 Payable Federal Trust Co In Payment a/c 3132.25 + 19.80 = 3152.05					
21					
Stanley & Foote Co	339	376 57			
To Notes Payable	61			376 57	
4 mos note dated Nov 21 due Feby 21/05 Payable Federal Trust Co.					
21					
Interest & Disct	303	5 56			
To Stanley & Foote Co	339			5 56	
3 mos interest on 370.23					
21					
Thos A. Edison	4	7500 00			
To Notes Payable	61			7500 00	
4 mos note dated Nov 21 due Mar 21/05. Payable Federal Trust Co.					
21					
Interest & Disct	303	173 96			
To Thos A. Edison	4			173 96	
Disct on 7500 @ 6%					

Glen Ridge, N J November 1904

'77				
Roe & Conover	117	110 96		
Edison Chemical Works	183	166 97		
To Notes Payable	61			277 78
4 mos note dated Nov 7 rsue Mar 7 7. Payable Federal Trust Co. Int Payment & Rap. 108 78 + Interest 1 mo 7 15 110 28 S Rap 163 45 + Int 3 27 166 92				
'77				
Int & Disct	503	7 18		
To Roe & Conover	117			7 18
4 mos Int on 108 78				
'73				
J B Conover Co	68	155 41		
Edison Chemical Works	183	785 51		
To Notes Payable	61			940 92
4 mos note dated Nov 7 3 due Mar 7 3/05. Payable Federal Trust Co. Int Payment of B Rap 157 36 + 4 mos Int 3 05 155 41 S & Rap 779 21 + " 5 60 785 51				
'73				
Interest & Discount	503	3 05		
To J B Conover Co	68			3 05
4 mos. Int on 157 36				
'71				
Edison Chemical Works	183	1578 97		
To Notes Payable	61			1578 97
3 mos note dated Nov 7 1 due Feb 7 1/05 Given Leo J Tierney. Int Payment Rap. & S + 1506 33 + 3 mos int 72 59 Payable Federal Trust Co				
'19				
Montgomery & Co	390	480 03		
To Notes Payable	61			480 03
3 mos note dated Nov. 19 due Feb. 19/05. Payable Federal Trust Co.				
'19				
Interest & Discount	503	7 09		
To Montgomery & Co	390			7 09
3 mos. due Int on 47794				

Glen Ridge N J November 1904

'73				
Union Drawn Steel Co	60	1356 74		
To Notes Payable	61			1356 74
3 mos note dated Nov 7 3 due Feby 7 3/05. Payable Federal Trust Co.				
'73				
Interest & Discount	503	7 659		
To Union Dr. St Co	60			7 659
4 mos int on 1356 74				
'75				
Hedden Iron Con Co	58	789 57		
To Notes Payable	61			789 57
4 mos note dated Nov 7 5 due Mar 7 5/05. Payable Federal Trust Co				
'75				
Interest & Disct	503	5 48		
To Hedden Con. Co	58			5 48
4 mos Int. on 774 94				
'17				
American Hot. R. Co	207	6 75 90		
To Notes Payable	61			6 75 90
4 mos note dated Nov 17 1 Mar 17/04. Payable Federal Trust Co. Payment of & endorsed by Thos A Edison				
'17				
Int & Disct	503	177 70		
To Am. Hot. R. Co	207			177 70
4 mos. Int on 6 35 20				
'76				
Orange Petty Cash	306	10 94		
Unclaimed Salaries	316			10 94
No. 177 J Salmon .35				
307 J Morales .08				
310 Robert Kingsley .17				
376 - N Grace .50				
334 W Cassie .97				
347 B Mikacate .10				
356 W Bowman .56				
377 Wm Lewis .75				
407 Robt Grant .74				
10 94				
Many not called for				

Glen Ridge N.J. November 1904

30					
Glen Ridge Petty Cash	177		2.05		
To Sundries	1				
Stamps (to R. Simons)	176				50
Ext & Etg (Rexford US & Co)	186				30
Wm. Wallace (Rent bill)	178				58
Productive Labor (Mfgs Dec net)	186				45
Office Expense (Tel. calls)	186				30
Received by E.R. Cleach Sec					
cashier to Oct Nov. 30/04					
30					
Stores	176		7.10		
To J. M. Aylesworth	393				7.10
Invoice Nov 15 also shown in					
Ch. of Acct Nov 30 - Transmit Ind.					
30					
Stores	176		94.18		
To Edison Illum. Works	183				94.18
To cancel charge against Ch.					
Ch. Co. Inv. Oct 15 Illum. Co 13 - for					
Coal, Scrap 18 7/8 - 938 Vestages 10					
wastes of Co. [illegible]					
[illegible]					

Glen Ridge, N.J. December 1904

3					
Federal Trust Co	90		5000.00		
To Notes Payable	61				5000.00
4 months note dated Dec 3/04 due Apl 3/05. Pay at Federal Trust Co, Newark N.J. Favor of & endorsed by Thos A Edison					
3					
Interest & Discount	303		79.86		
To Federal Trust Co	90				79.86
Discount on above note					
9					
Richard C. Remmuys	531		195.31		
To Notes Payable	61				195.31
4 mos note dated Dec 9 on due Feby 9/05. Pay Federal Trust Co Newark N.J.					
9					
Interest & Disc	303		1.93		
To A.C. Remmuys	531				1.93
4 mos. Int on 195.38					
8					
Federal Trust Co	90		5000.00		
To Notes Payable	61				5000.00
4 mos note dated Dec 8 on due Apl 8 '05. Payable at Federal Trust Co Favor of & endorsed by Thos A Edison					
8					
Interest & Disc	303		81.75		
Federal Trust Co	90				81.75
Discount on above note					
14					
Union Natl Bank	38		5000.00		
To Notes Payable	61				5000.00
4 mos note dated Dec 14 due Apl 14 '05 Payable at Union Natl Bk Favor of & endorsed by Thos A Edison					
14					
Interest & Disc	303		97.50		
To Union Natl Bk	38				97.50
Disc on above note					

Glen Ridge N.J. December 1904

16				
Billing & Braue	186	7300 00		
To Notes Payable	61			7300 00
4 mos. note dated Dec. 16th 1904 due Apl. 16 '05. Payable Federal Trust Co.				
16				
Interest & Discount	303	46 00		
To Billing & Braue	186			46 00
Discount on 4 mos note				
17				
Edison Chemical Works	190	4193 35		
American Oil & Supply Co	910	686 93		
To Notes Payable	61			1106 28
4 mos note dated Dec 17 '04 due Apl. 17 '05. Payable Federal Trust Co. Newark N.J. In payment of Bills 4113 + Del 8 22 = 4193 35; & Bill 673 46 + Del 13 47 = 686 93; 1106 28				
17				
Interest & Discount	303	13 47		
To Am. Oil & Supply Co	910			13 47
4 mos int on 673 46				
20				
Union Nat'l Bank	38	5000 00		
To Notes Payable	61			5000 00
4 mos note dated Dec 20th due Apl 20 '05. Payable Union Nat'l Bank Newark N.J. Proceeds of Note endorsed by Thos A Edison				
20				
Interest & Discount	303	99 17		
To Union Nat'l Bank	38			99 17
Discount on note $5000 dated Dec 20				
21				
Billing & Braue	186	3000 00		
To Notes Payable	61			3000 00
4 mos note dated Dec 21st due Apl 21 '05				
21				
Interest & Discount	303	60 00		
To Billing & Braue	186			60 00
Discount on note Dec 21 - 3000 00				

Glen Ridge, N.J. December 1904

27				
J. K. Wood	739	1357 09		
To Notes Payable	61			1357 09
4 mos note dated Dec 27th 1904 due Apl 27 '05. Payable Federal Trust Co, Newark N.J.				
27				
Interest & Discount	303	26 61		
To J. K. Wood	739			26 61
4 mos int. on 1330 58				
27				
South Orange Works	191	275 41		
James Dowell	781	255 07		
To Notes Payable	61			531 48
4 mos. note dated Dec 27th 1904 due Apl 27 '05. Payable at Federal Trust Co. Newark N.J. 275 41 + Bill 1 Dec 15th 1904 = 275 41; 255 07 + Bill 2 Dec 15th 1904 = 255 07				
27				
Interest & Discount	303	5 07		
To James Dowell	781			5 07
Int 4 mos on 255 07				
27				
Federal Trust Co	93	5000 00		
To Notes Payable	61			5000 00
4 mos note dated Dec 27th 1904 Apl 27 '05. Payable Federal Trust Co Newark N.J. Proceeds endorsed by Thos A Edison				
27				
Interest & Discount	303	81 25		
To Federal Trust Co	93			81 25
Discount on Note dated Dec 27 - 5000 00				
30				
Union Nat'l Bank	38	5000 00		
To Notes Payable	61			5000 00
4 mos note dated Dec 30th 1904 due Apl 30 '05. Payable at Union Nat'l Bank Newark N.J. Proceeds endorsed by Thos A Edison				
30				
Interest & Discount	303	100 00		
To Union Nat'l Bank	38			100 00
Discount on note Dec 30 amount 5000 00				

Glen Ridge, N.J. December 1904

15					
American Vita Rubber Co	747		27776 40		
To Notes Payable	61				27776 40
4 mos note dated Dec 15/04 due Apl 15/05. Payable Federal Trust Co Newark N.J. Favor of & endorsed by Thos A Edison					
16					
Interest & Discount	303		4464		
To American V.R. Co	747				4464
4 mos interest on 27317.40					
27					
Edison Chemical works	190		67796		
To Notes Payable	61				67796
4 mos note dated Dec 27/04 Sign Apl 27/05. Payable Federal Trust Co Newark N.J. Favor Wilder Jem Works. In Current ab 6/10/05 + Int 1970 = 67796					
30					
Nanson & Van Winkle Co	94		51997		
To Notes Payable	61				51997
3 mos note dated Nov 30/04 due Feb 30/05. Payable Federal Trust Co Newark N.J.					
30					
Interest & Discount	303		768		
To Nanson & Vanwinkle	94				768
5 mos Interest on 51777 = 768					
Int & Disct	303		17753		
To Sundries					
U. S. Express Co. 7 months 1904	317				13980
Express Drawer Co.	360				8773
31					
F. H. Gadsby					
To St Louis Drum	86		7600		
Proceeds from sale of money of the furniture at St Louis Exhibit. Less his expense ab Dec 10th	315				7600
G. R. P. Cash					
To Int & Dis	303		50		
Receipts per cashier report 12/31/04	186				50

Glen Ridge N.J. January 1905

4					
Electric Vehicle Co. Y. Rose	337		1500		
To Electric Vehicle Co. Pay	116				1500
On credit Oct 15 disputed from this settlement Jan 14/05					
6					
Union Natl Bank	38		450000		
To Notes Payable	61				450000
4 mos note dated Jan 6/05 due May 6/05 + Payable Union Natl Bank, Favor of & endorsed by Thos A Edison					
6					
Interest & Discount	303		8775		
To Union Natl Bk	38				8775
Disct on note 4500 Jan 6					
60					
Marys & Bailey Stamps	360		52046		
To Notes Payable	61				52046
3 mos note dated Jan 18 due Apl 18/05 Payable Union Natl Bank					
10					
Interest & Disc	303		769		
To Roman & B. S. Co	360				769
3 mos interest on 51777					
19					
Edison Chemical works	191		79754		
To Notes Payable	61				79754
4 mos note dated Jan 19 due May 19/05 Payable Union Natl Bank Favor John O Rourke					
In payment of ap		28680			
4 mos Interest		574			
19					
Rose & Crosby	114		17791		
Edison Chemical wks	191		4323		
To Notes Payable	61				17114
4 mos note dated Jan 19 due May 19/05 Payable Union Natl Bank					
In Pay't of G.R. ap		12510			
+ 4 mos Int		251	12791		
S. ap		4738			
4 mos Int		85	4323		

Glen Ridge, N J January 1905

17				
Interest & Discount	303	7.51		7.51
To Roe & Carsser	114			
~~4 mos note dated 4 mos Int mt 17500~~				
20				
Union Natl Bank	38	4500.00		
To Notes Payable	61			4500.00
4 mos note dated Jan 20/05 due May 20/05 Payable Union Natl Bank. Favor of & indorsed by Thos A Edison				
20				
Interest & Discount	303	88.50		
To Union Natl Bank	38			88.00
Discount on note 4500-1/20				
31				
Western Elec Co a/c Pay	377	7.50		
To Western Elec Co a/c Rec	377			7.50
Their Invoice Sept 19 deducted from their settlement 12/31				
31				
Interest & Discount	303	157.44		
P S Lumaire				
N S Express Co 1/24-9/30 - 1.00 (1/24-1/31 - 1.00; 2/1-2/28 - 1.00; 3/1-3/31 - 1.00; 4/1-9/30 - 2.00)	377			155.40
Western Elec Co 7/1-10/10	377			.01
Pitzpus Francis Co 1/7-10/10	360			2.03
31				
Robert Lo Day	339	15.00		
To A A Geisel	398			15.00
Collon Co No 900 should by credited to A A Geisel as Day mistake for Lane				
31				
Glen Ridge Petty Cash	114	4.00		
To M Bohmer & Co	376			3.00
W A Elliso	343			.75
M & G Co Rec (2 Sets Lamps)	186			.25
Recd to Pet Cashiers 1/2 Jan 1/05				
16				
Fidelity & Casualty Co	550	10.00		
To General Expense	371			10.00
To cancel voucher 4 Mr Chr. mot. Sec, S Mallory				
19				
M & G Expense	186	5.00		
To Emp Liab. Ass. Corp	890			5.00
To cancel item on Inv Mr Walter Tompkins. Case not reported				

Glen Ridge N J February 1905

23				
Cope Motor Car Co	359	360.00		
To Cope Mfg Co	309			360.00
Credit Memo No. 107 to Cope Motor Car Co should be Cope Mfg Co				
Edison Mfg Co	74	587.31		
To Notes Payable	61			587.31
4 mos note dated 2/4 due 6/4/05 Payable Union Natl Bank				
1				
Int & Disc	303	11.47		
To Edison Mfg Co	74			11.47
4 mos int on 5789				
Thos A Edison	8	5000.00		
To Notes Payable	61			5000.00
4 mos note dated 2/1 due 6/1/05 Payable Union Natl Bank				
1				
Int & Disc	303	94.17		
To Thos A Edison	8			94.17
Disc on note 5000.00 dated 2/1				
6				
Ailing & Crane	186	7600.00		
To Notes Payable	61			7600.00
4 mos note dated 2/6 due 6/6/05 Payable Union Natl Bank				
6				
Int & Disc	303	57.00		
To Ailing & Crane	186			57.00
Disc on note 7600.00 dated 2/6/05				
11				
Union Natl Bank	38	4500.00		
To Notes Payable	61			4500.00
4 mos note dated 2/11 so due June 11/05 Favor of & endorsed by Thos A Edison				
Int & Disc				
To Union Natl Bank	303	87.75		
Disc on note 4500.00 dated 2/11	38			87.75
16				
Union Natl Bank	38	4500.00		
To Notes Payable	61			4500.00
4 mos note dated 2/16 due 6/16/05 Favor of & endorsed by Thos A Edison				

31				
Union Natl Bank	38	4500 00		
To Notes Payable	61			4500 00
4 mos note dated 2/1 due 6/1/05				
Favor of & indorsed by Thos A				
Edison Payable Union Natl Bk				
31				
Int & Disc'd	303	89 75		
To Union Natl Bk	38			89 75
Disc'd on note 4500 dated 2/1/05				
7				
E. J. Manville Mach. Co	169	356 52		
To Notes Payable	61			356 52
3 mos note dated Feby 7 due 5/7/05				
Payable Union Natl Bank				
7				
Int & Disc'd	303	5 27		
To E. J. Manville Mach. Co	169			5 27
3 mos int on 356 52				
14				
J. K. Wood	739	1751 44		
To Notes Payable	61			1751 44
3 mos note dated 2/14 due 5/14/05				
Payable Union Natl Bank				
14				
Int & Disc'd	303	18 49		
To J. K. Wood	739			18 49
3 mos int on 1751 44				
14				
J. K. Wood	739	1533 71		
To Notes Payable	61			1533 71
4 mos note dated 2/14 due 6/14/05				
Payable Union Natl Bk				
14				
Int & Disc'd	303	30 07		
To J. K. Wood	739			30 07
4 mos int on 1533 71				
16				
Int & Disc'd	303	89 75		
Union Natl Bk	38			89 75
Disc'd on note dated 2/16 4500				
43				
Glen Ridge Petty Cash	717	15 00		
To Adams & Co Exp Co	370			15 00
Rec'd per Cashiers Report 2/28				

Notes Payable	61	570 89		
To Edison Mfg Co	74			570 89
Note dated 12/15/04 due 2/15/05				
returned for renewal				
28				
Int & Disc'd	303	105 60		
J. Sundries				
M. & Exp Co.				105 60
N.Y. Edison Co				06

Gen. Exp. 1904	1904	
Gen. Exp. 1905	1905	
Feb 1904	1904	317
Mar 1904	1904	3 60
Feb 1905	1905	380
Mar 1905	1905	
Gen. Exp. 1905	.06	

Glen Ridge N.J. March 1905

Union Natl Bank To Notes Payable 4 mos note dated 3/1 due 7/1/05 Payable Union Natl Bank Thos A Edison. Payable Union Natl Bank	38 64	4500 00		4500 00
Interest & Discount To Union Natl Bank Discount on note 4500 dated 3/15	303 38	88 50		88 50
National Phonograph Co To Notes Payable 4 mos note dated 3/1 due 7/1/05 Payable Union Natl Bank Pay of 1st endorsed by Thos A Edison	104 64	9500 00		9500 00
Interest & Discount To National Phono Co Discount on note 9500 dated 3/7	303 104	188 47		188 47
14 Union Natl Bank To Notes Payable 4 mos note dated 3/14 due 7/14 Payable Union Natl Bank Pay of 1st endorsed by Thos A Edison	38 64	4500 00		4500 00
14 Interest & Discount To Union Natl Bank Discount on note 4500 3/14	304 38	91 50		91 50
31 Interest & Discount To Sundries Standard Oil Co 4 months 4/10 U S Express Co 4 mos Ins. 7/14-99.00	304 339 317	78 70		81 10 19 80
31 Glen Ridge Petty Cash To Sundries To U S Express Co To Mary Talcott Receipts for cashier's refresh	704 317 355	7 08		78 1 50

Glen Ridge, N.J. April, 1905.

13 Pope Motor Car Co To A C Barley & Co Inv. for amount 385.50 transferred to Pope Motor Car Co per their letter Apl 7 1905. Invoice made out to A C Barley & Co	339 318	385 50		385 50
11 Robert Gay To A A Geist To transfer invoice July 11/04 to Robert Gay as cell was shipped on his account.	339 398	15 50		15 50
8 Notes Receivable To Henry C Squires & Son 60 da note dated Apl 3 due June 1 in settlement of ak	116 318	267 15		267 15
3 Henry C Squires & Son To Int & Disct 4 mos int on 265.50	318 304	7 65		7 65
3 Cash To Henry C Squires (318) Allowance on Inv July 7	186	100 00		100 00
29 Orange Petty Cash To John Ange Cash in Payment Inv Apl 27	706 147	1 33		1 33
29 Orange Petty Cash To John F Ott Cash in Payment Invs 3/25 - 3.65 4/27 5.20	706 387	8 65		8 65
13 Union Natl Bank To Notes Payable 4 mos note dated 4/13 due 8/13/05 Payable Union Natl Bank Pay of 1st endorsed by Thos A Edison.	38 64	4500 00		4500 00
13 Interest & Discount To Union Natl Bank Disct on note 4500 dated April 13	304 38	97 75		97 75

Glen Ridge, N.J. April 1905

70				
Union National Bank	38	4500 00		
To Notes Payable	67			4500 00
4 mos note dated April 70 due Aug 70 Payable Union National Bank. Favor of & endorsed by Thos A Edison				
70				
Interest & Discount	304	91 50		
To Union National Bank	38			91 50
Discount on note Apl 70 - 4500				
78				
Union National Bank	38	4500 00		
To Notes Payable	67			4500 00
4 mos note dated April 78/05 due Aug 78. Payable Union National Bank Favor of & endorsed by Thos A Edison				
78				
Interest & Discount	304	88 50		
To Union Natl Bank	38			88 50
Discount on note April 28				
30				
Product	186	50		
To M. Schelmerdine	13			50
To cancel charge for broken fillers				
30				
Shipping Expense	371	77		
To Lundebaker Auto Co	339			77
Prepaid freight on returned tanks				
30				
Edison Portland Cement Co	87	833		
To Interest & Discount	304			833
To cancel charge for interest on voucher No 5067 Inv. July 16.				
30				
Interest & Discount	304	24 00		
To Lancaster Co	335			24 00
70/05 on Invoice 4/11 - 170022				
75				
Glen Ridge Petty Cash	111	75		
To Ethyne Francis Co	360			75
Cash received for refund Apl 31				
30				
Edison China factory	81	6000		
To M. Schelmerdine	371			6000
To transfer of per letter Dec 17/04 from them				

Glen Ridge, N.J. May 1905

31				
Cope Motor Car Co. of Pa	317	152 65		
To Cope M. C. Co of Ohio	359			152 65
Their invoices deducted in settlement 4/26/05				
70				
Int & Discount	304	38 60		
To Lafayay & Co	330			38 60
70/05 on Invoice 4/27-19302				
6				
Union National Bank	38	4000 00		
To Notes Payable	67			4000 00
4 mos note dated May 6 due Sep 6/05, Payable Union Natl Bank. Favor of & endorsed by Thos A Edison				
6				
Interest & Discount	304	80 67		
To Union Natl Bk	38			80 67
Discount on note May 6 - 4000				
77				
Union National Bank	38	4000 00		
To Notes Payable	67			4000 00
4 mos note dated May 77 due Sep 77. Payable Union Natl Bank Favor of & endorsed by Thos A Edison				
77				
Interest & Discount	304	87 00		
To Union Natl Bank	38			87 00
Discount on note May 77 - 4000				
31				
Union National Bank	38	4500 00		
To Notes Payable	67			4500 00
4 mos note dated May 31 due Sep 31. Payable Union Natl Bank Favor of & endorsed by Thos A Edison				
reversing June 30. 31				
Interest & Discount	304	97 75		
To Union Natl Bank	147			97 75
Discount on note May 31 - 4000				

Glen Ridge, N.J. May 1905

23					
Orange Petty Cash	786		88		
To Ind Fund	147				88
Cash on payment Rec. Apl 27/05					
31					
~~Sundries~~					
Glen Ridge Petty Cash	147		1589		
To Sundries					
Mary Eppel - Rent for charges	186	1774 + 200 75			2047
Storis - 30 Oct. Barrels	176				21 00
N.J. Gas Lines Co Inv. Depot Inv.	317				50
Edison Portland Cement Co Pay Roll	84				197
Receipts per cash in report May 31	✓				

Glen Ridge, N.J. June 1905

10				
Union Natl Bank	144	4000 00		
To Notes Payable	67			4000 00
4 mos note dated June 10/05 due Oct 10/05. Payable at Union Natl Bank. Favor of & endorsed by Thos A Edison				
10				
Int & Disc	304	79 33		
To Union Natl Bk	144			79 33
Disc on note 4000.00 dated June 10				
16				
Union National Bank	144	4000 00		
To Notes Payable	67			4000 00
4 mos note dated June 16/05 due Oct 16/05. Payable at Union Natl Bk. Favor of & endorsed by Thos A Edison				
16				
Int & Disc	304	79 33		
To Union Natl Bank	144			79 33
Disc on note 4000.00 dated June 16				
22				
Union Natl Bank	144	4000 00		
To Notes Payable	67			4000 00
4 mos note dated June 22/05 due Oct 22/05. Payable at Union Natl Bank. Favor of & endorsed by Thos A Edison				
30				
Int & Disc	304	87 00		
To Union Natl Bk	144			87 00
Disc on 4 mos note dated June 22				
30				
Union Natl Bank	144	4000 00		
To Notes Payable	67			4000 00
4 mos note dated June 30/05 due Oct 30/05. Payable Union Natl Bank. Favor of & endorsed by Thos A Edison				
30				
Int & Disc	304	80 00		
To Union Natl Bank	144			80 00
Disc on note 4000 dated June 30				

Glen Ridge, N.J., June 1905

30				
Product	196			
To General Expense	196	1379.77		1379.77
Amount charged for packing & shipping to June 1, 1905 & credited to Product, should be credited to General Expense. - Ansaldo book				
Interest & Discount	304			
To The Lansdell Co	335	74.00		
7% on Invoice May. 1000.00				74.00
30				
Interest & Discount	304			
To The Lansdell Co	335	74.00		
7% on Inv. June 4 600.00 12.00				
7% " " June 15 600.00 12.00				74.00
31				
Glen Ridge Petty Cash	114			
To Sundries	1	71.00		
G.R. Motthy On pay pass Em. 2%	208			
John Lemon " Inv.	110			1.00
Receipts per cashier's report June 30				70.00
31				
Union Natl Bank	1			
30				
National Phono Co	154			
To Union Natl Bank	114	4407.75		4407.75
To correct error May 31st Note charged to Um Nat'l Bk - 4500 - should be charged to Natl Phono Co - 4500.00				
Less interest credited 92.25				
4407.75				

Glen Ridge, N.J., July 1905

31				
G.R. Petty Cash	114			
To Sundries	1	7.65		
Adams Express Co Inv. 6/17	370			7.50
J.H. Bradshaw " 7/28	354			.15
Receipts per cashier's report				
5				
National Phono Co	154	9000.00		
To Notes Payable	64			9000.00
4 mos note dated July 5, 05 due Nov. 5th Favor of & endorsed by Thos A Edison. Payable Union National Bank.				
5				
Interest & Discount	304	184.50		
To National Phono Co	154			184.50
Disc. on note 9000 dated 7/5/05				
14				
Union National Bank	114	4000.00		
To Notes Payable	64			4000.00
4 mos note dated July 14/05 due Nov. 14/05. Payable Union National Bank. Favor of & endorsed by Thos A Edison				
14				
Int & Disct	304	87.00		
To Union Natl Bank	114			87.00
Discount note 4000.00 dated 7/14				
31				
Stone Dr	176	.04		
To H.A. Boker & Co	147			.04
To correct error in voucher May 16 No. 5235 May 1905 - 16.88 should be 16.84				
18				
Int & Disct	304	17.00		
To Lansdell Co	335			17.00
7% on Inv. 7/7 600.00				
31				
John Atwood	139	100.00		
To Ed. Chemiwske	193			100.00
To correct error in John Atwood's Inv. June 7 - 155.00 should be 55.00 June Voucher No. 5235				

Glen Ridge NJ July 1905

31				
Orange				
To Orange Carriage	157	31 90		
	149			31 90
To cancel charge for Duo #505 7/6/05 as same should not be entered. Duo was made out for customer & was duplicated				
31				
Orange Petty Cash	206			
To John T. Ott	389	77 44		
				77 44
Receipts for Orange Petty Cash for Payment invoices 7/10-7/21 $1.15				
8				
Orange Petty Cash	206			
To Edison Chemical Co	393	115 40		
				115 40
Received from J. J. Miller on behalf				

Glen Ridge NJ August 1905

31				
Mchy & Tools 11773				
To Experimental 11773	167	5 93		
	97			
Material on Req. 11773 dummy July				5 93
10				
Union Natl Bank				
To Notes Payable	114	4 000 00		
	67			
4 mos note dated Aug 10 due Dec 10				
Favor of & endorsed by Thos A Edison				4 000 00
Payable Union Natl Bank				
10				
Int & Disct	304	78 00		
To Union Natl Bk	114			
Discton note Aug 10 4000				78 00
19				
Union Natl Bank				
To Notes Payable	114	4 000 00		
	67			
4 mos note dated Aug 19 due Dec 19				
Favor of & endorsed by Thos A Edison				4 000 00
Payable Union Natl Bank				
19				
Int & Disct	304	79 33		
To Union Natl Bank	114			
Discton note Aug 19 4000 00				79 33
28				
Union Natl Bank				
To Notes Payable	114	4 000 00		
	67			
4 mos note dated Aug 28 due Dec 28				
Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				4 000 00
28				
Int & Disct	304	81 33		
To Union Natl Bk	114			
Disct on note Aug 28 - 4000				81 33
31				
Int & Disct	304	17 00		
To The Lansdell Co	335			
7% on Inv. Aug 15 - 600 00				17 00
31				
Sundries				
To Glen Ridge P Co	217	10 08		
To Sundries				
Benj C. Chase Dr Payl Inv 7/31	157			1 74
Jas. W. Belt " 8/16	146			3 19
Chas L. Ross " 8/15	176			1 15
Stores 10 oil panels	16			4 50

Glen Ridge N.J. September 1905

6				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Sept 6, 1905 due Jany 6, 1906. Payable Union National Bank. Favor of E. Indorsed by Thos A Edison				
6				
Int & Disct	30H	71.75		
To Union Natl Bank	14V			71.75
Disct on note dated Sept - 3500.00				
7				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Sept 7, 1905 due Jany 7, 1906 Payable Union Natl Bank. Favor of E. Indorsed by Thos A Edison				
7				
Int & Disct	30H	67.67		
To Union Natl Bank	14V			67.67
Disct on note dated Sept 7 - 3500.00				
~~Union Natl Bank~~ National Phono Co.	15V	4000.00		
To Notes Payable	6V			4000.00
4 mos note dated Sept 7, 1905 due Jany 7, 1906. Payable Union Natl Bank. Favor of E. Indorsed by Thos A Edison				
7				
Int & Disct	30V	66.11		
To ~~Union Natl Bank~~ Nat'l Phono Co	15H			66.11
Disct on note dated Sept 7 - 4000.00				
10				
Glen Ridge Petty Cash	14V	18.75		
To Sundries				
J. A. Hearn & Son Inv. 7/13	3415			.75
Rodgers M. Jay " 9/1	339			1.75
C. L. Miller " 8/4	319			1.75
Adams Express Co. " 8/9	370			15.00
J. A. Hearn & Son " 9/1	3415			.10
Receipts per Cashier report				
30				
Int & Disct				
To Tiffany & Co	304	38.60		
1% on Inv. 7/18 $3900.00	330			38.60

Glen Ridge N.J. October 27, 1905

N. J. Express Co	15V	40.00		
To Geo. H. Harris	378			40.00
# 717 for # 818 cells included in N. J. Express Co mm.				
6				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Oct 6 payable Feby 6/06 Favor of E. endorsed by Thos A Edison. Payable Union Natl Bank				
6				
Int & Disct	30H	56.39		
To Union Natl Bank	14V			56.39
Disct on note 3500 dated Oct 6/05 from Oct 13 to Feby 6 @ 5%				
14				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Oct 14 due Feby 14/06 Favor of E. endorsed by Thos A Edison. Payable Union Natl Bank				
14				
Int & Disct	30H	58.33		
To Union Natl Bk	14V			58.33
Disct on note Oct 14 - 3500.00				
23				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Oct 23 due Feby 23/06. Favor of E. endorsed by Thos A Edison. Payable Union Natl Bank				
23				
Int & Disct	30H	58.87		
To Union Natl Bk	14V			58.87
Disct. note Oct 23 - 3500				
30				
Union Natl Bank	14V	3500.00		
To Notes Payable	6V			3500.00
4 mos note dated Oct 30 due Feby 28/06 Favor of E. endorsed by Thos A Edison. Payable Union Natl Bank				

Glen Ridge NJ October 1905

30				
Int & Disct				
To Union Natl Bank	304	58.33		
Disct on note Oct 30, 3500.00	114			58.33
31				
Glen Ridge Petty Cash	711	195.		
To Sundries				
E K Matthews Inv. 7/10	356			
Mdse Sent	911			.75
Freight	911			1.10
Receipts, Per cashier, report				.60
31				
Interest & Discount	304	67.60		
To Sundries				
Lynden Co 7% on Inv. 7/10	356			74.00
T. Kanny Co " " 7/10	330			38.60

Glen Ridge NJ November 1905

National Phone Co	154	8500.00		
To Notes Payable	67			8500.00
4 mos. note dated Nov. 6, 1905 due March 1, 1906. Payable Union Natl Bank. Favor of & endorsed by Thos A Edison				
1				
Int & Disct	304	140.49		
To Natl Phone Co	154			140.49
Disct on note 8500 dated Nov 1 '05				
14				
Union Natl Bank	114	3500.00		
To Notes Payable	67			3500.00
4 mos. note dated Nov. 14, 1905 due Mar. 14, 1906. Payable Union Natl Bank. Favor of & endorsed by Thos A. Edison				
14				
Int & Disct	304	56.87		
To Union Natl Bank	114			56.87
Disct on note dated Nov 14, 3500.00				
30				
Glen Ridge Petty Cash	711	4.80		
To Sundries				
Store rotd-tires	171			4.00
Lynn Selby Co Inv. 11/10	371			.50
Frt & Cltge Returned	157			.30
Receipts Per Cashiers Report				
30				
Int & Disct	304	19.37		
To T. Kanny & Co	330			19.37
7% on Inv. 11/10 - 966.00				

Glen Ridge, N.J. December 1905

9				
Union National Bank	14Y	3500 00		
To Notes Payable	6Y			3500 00
4 mos note dated Dec 9, 1905 due Apl 9, 1906. Favor of & endorsed by Thos A Edison. Payable at Union Natl Bank				
9				
Int & Disct	30H	56 88		
To Union Natl Bank	14Y			56 88
4 mos. ~~interest~~ discount on note 3500 00 dated Dec 9, 1905				
19				
Union Natl Bank	14Y	3500 00		
To Notes Payable	6Y			3500 00
4 mos note dated Dec 19, 1905 due Apl 19, 1906. Favor of & endorsed by Thos A Edison. Payable at Union Natl Bank, Newark N.J.				
19				
Interest & Discount	30H	58 33		
To Union Natl Bank	14Y			58 33
4 mos. disct on note 3500 00 dated Dec 19, 1905				
26				
Union Natl Bank	14Y	3500 00		
To Notes Payable	6Y			3500 00
4 mos note dated Dec 26, 1905 due Apl 26, 1906. Favor of & endorsed by Thos A Edison. Payable at Union Natl Bank, Newark N.J.				
26				
Interest & Discount	30H	57 36		
To Union Natl Bank	14Y			57 36
Disct on 4 mos note 3500 00 dated Dec. 26, 1905				
27				
Interest & Discount Dr	30H	17 00		
To Lansdale Co	325			17 00
2% on Inv. 1/08 - 600 00				

Glen Ridge N.J. January 1906

8				
Union National Bank	14Y	3000 00		
To Notes Payable	6Y			3000 00
4 mos. note dated Jany 8, 1906 due May 8, 1906. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
8				
Int & Disct	39H	50 00		
To Union Natl Bank	14Y			50 00
Disct on note 5000 dated Jan 8.				
15				
Union National Bank	14Y	3000 00		
To Notes Payable	6Y			3000 00
4 mos note dated Jany 15, 1906 due May 15, 1906. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
15				
Int & Disct	30H	46 67		
To Union Natl Bank	14Y			46 67
Disct on note 3000 00 dated Jan 15				
22				
~~Union Natl Bank~~				
National Chem Co	15H	3500 00		
To Notes Payable	6Y			3500 00
4 mos note dated Jan 22, 1906 due May 22, 1906. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
22				
Int & Disct	30H	57 85		
To Natl Chem Co	15H			57 85
Disct on note 3500 00 dated Jan 22				
31				
Exptl 10178	97Y			
To Ed. Chem. Wks	195	7 78		
To correct error in voucher book Dec 31. Thos M & Co Voucher				7 78
24				
Glen Ridge Petty Cash	97Y	1 00		
To R A Fleisz	343			1 00
Receipts for cashiers report Jan 1/15				

Glen Ridge, N.J. January 1901

Amaria Dy			
To Lumano			
Jango Inglis 3-B 18 cells ann	314		3000
S Lieftamus Sno 5 Cells B 15 ann	314		7500
M J Express Co 6 B 18 cells 6 B 45	134		
50 B 45 - 1250			
18 B 18 - 324			
8 B 77 - 853			
850			650.00
Keystone Motor Co 3 B 77 cells ann	318		4500
C. McCorkle 3 B 18 cells ann	377		3000
A. C. Jones 3 B 18 cells ann	314		3000
W. M. Cummer 4 B 18 cells ann	375		4000
Geo Roope 6 B 18 cells	375		6000
United Electric Co 7 B 45 cells	377		17500
Lefany & Co 3 cells B 77	130		4500
Montgomery Ward & Co 64 B 45	334		160000
F. A. Radcliffe 4 B 18 cells	353		4000
Lyphone Mfg Co 79 B 77	367		43500
Geo G Rose 10 B 18	365		10000
Adams Express Co 96 cells B 18 - 1728			
less 568 + freight, transmission			
1160			
commission, Hopkins 200			
1360			
1728	370		157000
Alex Churchward 9 cells B 5 ann	377		3000
Western Electric Co 30 cells B 18	133		75000
Robert Lundell			
C. R. Matthy 4 B 18 cells ann	368		4000
N.Y. Telephone Co 5 B 18	308		5000
Electric Vehicle Co 9 B 77 cells	337		13500
Am. Light & Sing Coach Co 10 B 45	340		5000
Robert W. Day 7 B 78 cells ann	339		3000
Geo Woodward 7 B 18	367		7000
Elihu Thompson 1 B 18	367		1000
Central Supply Co 57 B 45	143		130000
C. L. Miller 8 cells B 18	319		8000
Mariona Light & Heating Co 41 B 77 cells	138		41000
C. W. Price Jr 31 B 77 cells due no	361		51000
J. C. Emmons 31 B 77 "	394		
E. T. McNulty 7 B 18 cells due him	374	2000	
J. R. Crane 36 B 18	379	360.00	
J. A. Drary & Son 5 cells B 77 due them	345	45.00	
Nate Cl. Supply Co 111 barrels due him - 1155			
1155	360	615.00	
76 B 77 - 540			
Bakery Motor Vehicle Co 90 B 78 cells 900			
90 B 18 " 900 due them 1800	133	540.00	
N.Y. Edison Co 68 B 77 cells due him	380	1070.00	
Robert Lundell 70 B 18 cells due him	368	300.00	
Cooke M. Co 36 B 18 cells due him	309	360.00	
Citizens Transit Co 64 B 45 " " "	360	1775.00	
Carried Fwd		4985.00	880000

Glen Ridge N.J. January 1906

Brought Forward		4985.00	880000
N.Y. Transportation Co 64 B 77 cells due them 349		760.00	
N.G. Peal 38 B 77 cells due him 381		570.00	
Jas. McKay Township 4 B 78 cells due him 383		6.00	
R. L. Coleman 36 B 78 " " 357		540.00	
Wm. Meanahall 71 B 77 " " 135		315.00	
A. J. Fischer 73 B 18 " " 397		730.00	
Ground			
City Station replacement cells to	187	1140.00	
Memo Ledger			

Union Natl Bank To Notes Payable 4 mos note dated Feby 11 1906 due June 11, 1906. Payable Union Natl Bank, Favor of & endorsed by Thos A Edison	1401 601	3000.00	3000.00
Interest & Discount To Union Natl Bk Int on note 3000.00 dated Feb 1.	305 718	47.50	47.50
Union Natl Bank To Notes Payable 4 mos note dated Feby 10 1906 due June 10, 1906. Payable Union Natl Bank. Favor of & endorsed by Thos A Edison	1401 601	3000.00	3000.00
Interest & Discount To Union Natl Bank Int on note 3000.00 dated Feby 10	305 718	48.75	48.75
Union Natl Bank To Notes Payable 4 mos note dated Feby 10 due June 10, 1906 Payable Union Natl Bank. Favor of & endorsed by Thos A Edison	1401 601	3000.00	3000.00
Interest & Discount To Union Natl Bank Int on note 3000.00 dated Feby 10	305 718	48.75	48.75
Union National Bank To Notes Payable 4 mos note dated Feby 10 due June 10, 1906 Payable Union Natl Bank. Favor of & endorsed by Thos A Edison	1401 601	3000.00	3000.00
Interest & Discount To Union Natl Bk Int on note 3000.00 dated Feby 10	305 718	50.00	50.00

National Phono Co To Notes Payable 4 mos note dated Feby 16, 1906 due June 16, 1906. Favor of & endorsed by Thos A Edison Payable Union Natl Bk Int'st by Natl Phono Co	1501 601	8000.00	8000.00
Interest & Discount To Natl Phono Co Discount on note 8000.00 Favor Feb 16	305 1501	133.33	133.33
J. A. Miller To A. M. Wilson To cancel voucher 5718 Nov. 1905 Favor J. A. Miller for cash paid to A. M. Wilson. Same was repaid to J. A. Miller & charged to A. M. Wilson December 6th, 1905	1187 170	30.00	30.00
Glen Ridge Petty Cash To Sundrys Walsh Bros & Co Postage James A. Hamilton & Son Rec'd by G.R. Petty Cash	1171 170 911 5115	51.75	50.00 .50 .75

Glen Ridge N.J. March 1906

14				
Union Natl Bank	718	3000 00		
To Notes Payable	67			3000 00
4 mos note dated Mar 14				
due July 14, 1906. Favor of				
& endorsed by Thos A Edison				
Payable Union Natl Bank				
14				
Interest & Disct	306	51 75		
To Union Natl B.C.	718			51 75
Disct on note 3000 00 dated Mar 14				
21				
Glen Ridge Petty Cash	713	5 46		
To Sundries				
Walsh Porter Co	147			50 00
Eleanor Ferguson	131			80
Walsh Porter Co	147			70
C.P. Wells	368			1 17
Recipts ~~Pay~~ G.R. Petty Cash				

Glen Ridge N.J. April 1906

27				
Glen Ridge Petty Cash	713	7 00		
To Adams Express Co	175			7 00
Received on Pay't Sun. Mar 27				
7				
Union Natl Bank	718	3000 00		
To Notes Payable	67			3000 00
3 mos note dated Apl 7, due				
July 7, 1906. Favor of & endorsed				
by Thos A Edison. Payable				
Union Natl Bank.				
7				
Int & Disct	305	33 33		
To Union Natl Bank	718			33 33
Disct on note Apl 7, due July 7				
19				
Union National Bank	718	3000 00		
To Notes Payable	67			3000 00
4 mos note dated Apl 19, due				
Aug 19, 1906. Favor of & endorsed				
~~by Union National Bank~~				
Thos A Edison. Payable				
Union Natl Bank				
19				
Int & Disct	305	50 83		
To Union Natl Bank	718			50 83
Disct on note Apl 19, - 3000 00				
24				
Union National Bank	718	3000 00		
To Notes Payable	63			3000 00
3 mos note dated Apl 24, due				
Aug. 24, 1906. Favor of &				
endorsed by Thos A Edison				
Payable Union Natl Bank				
24				
Int & Disct	305	36 67		
To Union Natl Bank	718			36 67
Disct on note Apl 24, 1906				
30				
Int & Disct	305	17 00		
To Lansden Co	335			17 00
2% on Inv. Apl. 17 - 600 00				

Glen Ridge May, 1906

8				
Union National Bank	718	7500.00		
To Notes Payable	63			7500.00
4 mos note dated May 8, due Sept 8, 1906. Favor of ⊕ endorsed by Thos A Edison				
Payable Union Nat'l Bank				
8				
Int ⊕ Disct	305			
To Union Nat'l Bank	718	42.71		
				42.71
Disct on note May 8 - 7500.00				
15				
Union Nat'l Bank	718			
To Notes Payable	63	7500.00		
				7500.00
4 mos note dated May 15, due Sept 15, 1906. Favor of ⊕ endorsed by Thos A Edison				
Payable Union Nat'l Bank				
15				
Int ⊕ Disct	305			
To Union Nat'l Bank	718	43.06		
				43.06
Disct on note May 15. 2500.00				
19				
Union Nat'l Bank	718			
To Notes Payable	63	9500.00		
				9500.00
4 mos note dated May 19 due Sept 19, 1906. Favor of ⊕ endorsed by Thos A Edison				
Payable Union Nat'l Bank				
19				
Int ⊕ Disct	305			
To Union Nat'l Bank	718	47.36		
				47.36
Disct on note May 19 - 7500.00				
19				
National Phono Co	154			
To Notes Payable	63	3000.00		
				3000.00
4 mos note dated May 19 due Sept 19, 1906. Favor of ⊕ endorsed by Thos A Edison				
Payable Union Nat'l Bank				
19				
Int ⊕ Disct	305			
To National Phono Co	154	49.58		
				49.58
Disct on note May 19				

Glen Ridge N J May 1906

6				
Int ⊕ Disct	305			
To Lansden Co	335	12.00		
				12.00
1% on Inv. Apl 15 - 600.00				
30				
Omnigraph Supply Co	1			
To Petty Cash	1	4.85		
				4.85
30				
Received from Office Supp Co for sundries - Invoice attached & may voucher "6788 - Petty Cash				
31				
Henry A Davis	774	30.00		
To Product	188			30.00
48 6/8 cells rctd - Inv credit "605 -	48.00			
allowance check put from expense	18.00			
	30.00			

Glen Ridge N J June 1906

7				
Union National Bank	718	7500 00		
To Notes Payable	63			7500 00
H mos note dated June 7 due Oct 7 Favor of & endorsed by Thos A Edison Payable Union National Bank				
7				
Int & Disct	305	38 54		
To Union Natl Bank	718			38 54
H mos disct on note June 7 - 2500 00				
15				
Union Natl Bank	718	7500 00		
To ~~Thos A~~ Notes Payable				7500 00
H mos note dated June 15, 1906 due Oct 15, 1906 Favor of & endorsed by Thos A Edison Payable Union Natl Bank				
15				
Int & Disct	305	38 54		
To Union Natl Bank	718			38 54
Disct on H mos note dated June 15, 1906 $2500 00				
20				
National Phono Co	154	7500 00		
To Notes Payable	63			7500 00
H mos note dated June 20, 1906 due Oct 20, 1906 Favor of & endorsed by Thos A Edison Payable Union Natl Bank				
20				
Int & Disct	305	127 08		
To National Phono Co	154			127 08
Disct on note June 20 - $7500 00				
25				
Union Natl Bank	718	7500 00		
To Notes Payable	63			7500 00
H mos note dated June 25, 1906 due Oct 25, 1906 Favor of & endorsed by Thos A Edison Payable Union Natl Bank				
25				
Int & Disct	305	39 58		
To Union Natl Bank	718			39 58
Disct on note June 25 - 2500 00				

Glen Ridge N J June 1906

30				
Glen Ridge Petty Cash	713	27 83		
To Sundries	-			
4/6 W & Bu Jan Dept Manoe	95			25
6/11 A & H W Fitting Jan Dept o/p	91			2 58
4/13 Aiken Rowe Co " " Jan 1/07	179			50
4/18 E P Matthy " " a/c	368			16 00
5/27 M A Wakely " " Jan 4/15	317			3 50
Receipts & Disbs June 1906				

Glen Ridge, N.J. July 31st 1906

31

Glen Ridge Petty Cash	713	191		
To Sundries				
Adams Express Co Dec. 4/07	176		100	
C. L. Miller - mays	319		37	
James A. Mann & Son - June 26	345		54	
Receipts for cashier report July 31, 1906				

7

Union Natl Bank	718	2500000		
To Notes Payable	63			2500000

4 mos note dated July 7, 1906 due Nov 7, 1906 Favor of & endorsed by Thos A Edison Payable Union National Bank

7

Interest & Discount	305	3993		
To Union Natl Bank	718			3993

Int on note July 7 - 250000

10

Union Natl Bank	718	2500000 4097		
To Notes Payable	63			2500000 4097

4 mos note dated July 10, 1906 due Nov. 10, 1906. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank

10

Interest & Discount	304	4097		
To Union Natl Bank	718			4097

Disct on note July 10, 1906 2500000

16

Union National Bank	718	2500000		
To Notes Payable	63			2500000

4 mos note dated July 16, 1906 due Nov. 16, 1906. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank.

16

Int & Disct	305	4271		
To Union Natl Bank	718			4271

Disct on note July 16, 1906 2500000

31

Product	186	6000		
To James A. Mann & Son	345			6000

Entry to transfer 4 & 7/07 Cells from memo ledger as we are paying for same

Glen Ridge, N.J. August 1906

21

Product Dr	187	960000		
To NY Transportation Co	349			960000

Entry to transfer from memo ledger 6 & 8/07 cells returned by them as we are sending them check for same per our letter March 1, 1905 & their letter July 20, 1906.

15

Union Natl Bank	718	2500000		
To Notes Payable	63			2500000

3 mos note dated Aug 15 due Nov 15, 1906 Favor of & endorsed by Thos A Edison. Payable Union Natl Bank

15

Int & Disct	300	3175		
To Union Natl Bank	718			3175

Disct on note Aug 15, 1906

31

Glen Ridge Petty Cash		867		
To Sundries				
U. S. Exp. Co. Supplies			40	
Orin Cigar & Tobacco Co			207	
Adams Express Co Dec 5/06	500		200	
Stout & Smith Elec. Co	30		600	
Adams Express Co Dec 31			100	

31

Glen Ridge Petty Cash	713	700		
To Sundries				
Adams Express Co Dec 7/07	176		100	
E. N. Naylor Co	176		175	
Adams Express Co - 9/3	170		100	
Collecting - on charge 10/2	255		125	
Receipts for G.R.P. Cash				

31

Collecting	255	100		
To P. A. Longanecker	236			100

To correct error in addition in Longanecker No. 6447 July 1906. 77717x Should be 77812

20				
Glen Ridge Petty Cash	713	9.67		
To Amounts				
Postage Due Ganyato	95		.40	
Office Expense Telegram	189		.27	
Office Expense Co Supplies	176		7.00	
Stores Lumber Lewis	177		5.00	
Office Expense Co Supplies	176		1.00	
4				
Union National Bank	718	2000.00		
To Notes Payable	63			2000.00
Amount note dated Sept 4 due Jany 4, 1907 Favor of Edison by Thos A. Edison, Payable Union National Bank				
11				
Int Disct	305	31.67		
To Union Natl Bank	718			31.67
Disct on note 2000 dated Sept 4				
17				
Union National Bank	718	7000.00		
To Notes Payable	63			7000.00
Amount note dated Sept 17, 1906 due Jany 17, 1907 Favor of Edison Endorsed by Thos A. Edison Payable Union Natl Bank				
17				
Int Disct	305	33.33		
To Union Natl Bank	718			33.33
Disct on note 7000 dated Sept 17				
17				
National Phono Co	718	7500.00		
To Notes Payable	63			7500.00
Amount note dated Sept 17, 1906 due Jany 17, 1907 Favor of Edison Endorsed by Thos A. Edison Discounted by Wall Chas Co Payable Union Natl Bank				
19				
Int Disct	305	41.37		
To National Phono Co	718			41.37
Disct on note, Sept 19 7500.00				

28				
Union Natl Bank	718	2000.00		
To Notes Payable	63			2000.00
Amount note dated Sept 28, 1906 due Jany 28, 1907 Favor of Edison Endorsed by Thos A. Edison Payable Union Natl Bank				
28				
Int Disct	305	33.89		
To Union Natl Bk	718			33.89
Disct on note Sept 28 - 2000.00				
30				
Orange Petty Cash	706	19.98		
To Unclaimed Salaries	311			19.98

No	Name	Amount	No	Name	Amount
361	E. Cochino	.17		Brought forward	13.30
137	J. Costa	.10	177	F. Schultz	.35
301	A. McCowan	.27	180	C. Chambless	.77
334	S. Gehard	.50	177	M. Lipel	.75
316	W. Ackley	.31	31	B. Lehige	.50
169	A. Ricci	.03	73	J. Bonanne	.13
505	A. Ruiz	.03	71	J. Brady	.06
137	J. Belcamo	.07	100	C. Cozza	.30
491	San Gerardo	.17	78	J. Clemi	.15
188	Jas. Lombardo	.15	37	W. Hedding	.15
446	S. Bonnano	.50	57	G. Fiscatelle	.15
775	L. Uhl	.13	57	J. Locke	.15
95	A. McKinn	.30	65	G. Sampakis	.08
57	J. Attina	.10	69	G. Dispakis	.15
147	J. Cullen	.31	7	J. O'Hara	.08
78	J. Burger	.50	8	P. Flynn	.15
48	J. Allen	.40	9	J. Kowalski	.15
98	J. Donadahl	.37	14	S. Maturio	.15
74	T. Mesiflo	.23	70	A. Abkin	.15
48	P. Di Falco	.10	101	J. Dugger	.15
57	A. McCrea	1.00	115	A. Stefanelli	.15
73	J. Garrico	.24	119	W. Cobell	.15
76	J. Flynn	.50	119	J. Rumelman	.15
40	A. Fanuzzi	.10	90	A. Aroosman	.38
48	A. Ciolletti	.15	38	J. Sutton	.38
13	A. Nelson	.57		Total	19.98
47	A. Spicks	.15			
	Brought	13.30			

Unclaimed Pay roll paid
returned to Treasurer August 8th 1907

27 Orange Petty Cash	306	17.19		17.19
Petty Cash	119			
Cash received from J Munki in payment in full				

5 Union National Bank	718	700.00		
To Notes Payable	63			700.00
4 mos note dated Oct 5, 1906 due Feby 5, 1907. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
5 Int & Disct	306	3.33		
To Union Natl Bank	718			3.33
Disct on note $1000.00 Oct 5, 1906				
13 Union National Bank	718	700.00		
To Notes Payable	63			700.00
4 mos note dated Oct 13, 1906 due Feby 13, 1907. Favor of & endorsed by Thos A Edison Payable Union Natl Bank				
13 Interest & Discount	306	3.06		
To Union Natl Bk	718			3.06
Disct on note Oct 13 - 1000.00				
18 National Phono Co	154	700.00		
To Notes Payable	63			700.00
4 mos note dated Oct 18, 1906 due Feby 18, 1907. Favor of & endorsed by Thos. A Edison Discounted by National Phono Co. Payable Union Natl Bk				
18 Int & Disct	306	119.58		
To National Phono Co	154			119.58
Disct on note Oct 18, 7000.00				
25 Union Natl Bank	718	700.00		
To Note Payable	63			700.00
4 mos note dated Oct 25, 1906. Due Feby 25, 1907 Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				

Glen Ridge, N.J. October 1906

25				
Dist & Disct	305	3389		
To Union Natl Bk	718			3389
Disct on note Octr 25 $7000.00				
31				
Glen Ridge Petty Cash	713	713		
To Subsidies				
Chas F. Guy	134		127	
A.B. Durkee	140		8	
Mt. Mem. Cem. Ass. Co.	317		80	
Receipts during Oct. 1906				

Glen Ridge N.J. November 1906

7				
Union Natl Bank	718	7000.00		
To Notes Payable	63			7000.00
4 mos note dated Nov 7/06 due Mar 7, 1907. Favor of & endorsed by Thos A Edison. Payable Union Natl. Bank				
7				
Dist & Disct	305	3389		
To Union Natl Bank	718			3389
4 mos discton note Nov 7, 7000.00				
9				
Union Natl Bank	718	7000.00		
To Notes Payable	63			7000.00
4 mos note dated Nov 9/06 due Mar 9, 1907. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
9				
Dist & Disct	305	3778		
To Union Natl Bank	718			3778
Disct on note Nov 9, 7000.00				
16				
Union Natl Bank	719	7000.00		
To Notes Payable	63			7000.00
4 mos note dated Nov 16/06 due Mar 16/06. Favor of & endorsed by Thos A Edison. Payable Union Natl Bank				
16				
Dist & Disct	305	3889		
To Union Natl Bank	719			3889
Disct on note Nov 16. 7000.00				
26				
Union Natl Bank	719	7000.00		
To Notes Payable	63			7000.00
4 mos note dated Nov 26/06 due Mar 26/06 by Favor of & endorsed by Thos A Edison Payable Union Natl Bank				
26				
Dist & Disct	305	3722		
To Union Natl Bank	719			3722
Disct on note Nov 26 7000.00				

Glen Ridge, N.J. November 1906

30 Glen Ridge Petty Cash	113	13 75		
To Expenses				
Stores - Supply 316	114		10 60	
J. J. Moynahan	115		30	
John Lennon	116		150	
" " - 1st	117		75	
W. G. Bee	118		60	
Receipts during November 1906				
30 Arthur B. Barlow	119	57		
To Bamslier & Collard	95		57	
To correct error in posting voucher No 5057 August 1906				
Posted to Arthur B. Barlow account				

Glen Ridge NJ December 1906

29 Int & Disct	303	06		
To James A. Team & Son	304			06
7% on Int Dec 10 - 30 sec				
31 Glen Ridge Petty Cash	113	58 38		
To Geo Ehret Printing Co	115		1 00	
Natale Sons & Co	117		50 00	
Jersey Foundry Co	318		46	
John Lennon	110		197	
Receipts during December				

Glen Ridge, N.J. January 1907

31				
Glen Ridge Petty Cash	713	26 67		
To Julia M. Page Due Bills	150			1 77
Store (supplies)	178			17 60
Current Expense acct Petty	797			11 75
Mr. Bri (Ex. Bills)	96			1 00
Sundry Receipts during Jany				
10				
Union National Bank	719	3000 00		
To Notes Payable	63			3000 00
4 mos note dated Jany 10, 1907				
Issued & endorsed by Thos. A				
Edison Payable at Union Natl, Bk				
10				
Int & Disct	305	45 00		
To Union Natl Bank	719			45 00
Discton note dated Jany 10, 1907 - 3000.00				
19				
National Phonograph Co	154	7000 00		
To Notes Payable	63			7000 00
4 mos note dated Jany 19, 1907				
Issued & endorsed by Thos A Edison				
Payable at Union Natl. Bank. Discounted				
by National Phono Co.				
18				
Int & Disct	305	37 78		
To Natl Phonograph Co	154			37 78
Discton note 7000. dated Jany 19, 1907				
31				
Orange Petty Cash	706	24 61		
To Guidices	1			
J. Pinski Due Bills & Sundries	119			11 95
Geo. W. Hoopes Jr 1/1/07	120			4 75
J. Catt 1/9/07	384			1 7
Ed. Ch. Wks Sundries	718			9 79
Receipts during January 1907				

Glen Ridge N.J. February 1907

28				
Glen Ridge Petty Cash	713	1 75		
To Budget Int Matl Disc & Int	71			85
Store (cash for expense acct)	178			90
Receipts during February 1907				
1				
Union National Bank	719	3000 00		
To Notes Payable	63		3000 00	
4 mos note dated Feby 1 1907				
June 1, 1907 $3000.00 & endorsed by				
Thos A Edison. Payable at Union				
National Bank				
1				
Interest & Discount	305	50 93		
To Union Natl Bank	719		50 93	
Discton note Feby 1 3000.00				
25				
Glen Ridge Petty Cash	713	50 00		
To Pay Roll	74		50 00	
To correct error in cash book				
entry Feby 8 ch. - Ck # 704 Jan 30 Pay Roll 1600.00				
paid phantom read Pay Roll 1599.00				
Glen Ridge Petty Cash 50.00				

Orange N J March 1st. 1907

Orange Petty Cash	706	56 04	
To Glen Ridge Petty Cash	713		56 04
2 B O Cash Vouchers Feb 28 returned over to Orange Petty Cash			
Orange Petty Cash	706	78 70	
To Sundries	/		
John H Olt Gen Supp Dep.	387		73 95
Conduct 113 Received to credit	179		75
Russell Express 3511 " "	797		100
Receipts during March 1907			
N J & N Y Telephone Co	717	17 70	
To Mail & Express 113	179		17 70
To cancel voucher # 7498 February same being superseded by new Gen March vs. April voucher			

Orange, N J April 1907

Aitken Son & Co	179	7 00	
To Vantine & Co	109		7 00
Invoice No. 1990 to be transferred to Aitken Son & Co			
Orange Petty Cash	707	7 75	
To Sundries	/		
N J Express 113 freight & cartage	179		75
A. Linham Department Store	108		7 75
Robert Bachman " Opera	107		3 00
A B Jenkins " " 14	141		75
Russell Express 3511 fire insurance	797		1 00
Orange Petty Cash receipts during May			

Orange N. J. May 1907

31 Orange Petty Cash	907	34 37		
To Legal Wit. & Disbrs of Ap.	13		33 52	
Louis Ott Sur. Sur Ofs	1907		85	
Receipts during May 1907				

Orange, N. J. June 1907

30 Orange Petty Cash	907	3 00		
To Sundries				
Texas Co. 1 Doz. Oil Pay 1.75	907		1 75	
United Elec. Co. Bal	907		75	

Orange, N.J. July 1907

30				
James Lawrence	197	500		
To Edison Chem. Wks 3719	719		500	
To cancel entry in Voucher Book April 1907 of voucher 7471, same having been passed & entered in May Voucher 7589				
30				
Int & Disc'd	505	37		
To Jas A Hamm & Son	117		37	
7% on Disc. June 17 - 1907				
31				
National Chem Co NY	267	700		
To Edison Chem Wks	719		700	
To correct cash book entry July 15th rec'd charged to E.C.Wks. Should be Nat'l Chem Co				

Orange N.J. August 1907

31				
Erie Railroad Co.	725	36		
To General Expense 117	797		36	
To cancel Erie Railroad Co freight bill - June 11 Ord No 193 amt 35¢ as adm'd was paid by Edison Mfg Co Bu. this Div. amt 35¢				
31				
Orange City Cash	707	399		
To Sundries				
Loans acct	170		110	
Jas A Hamm & Son	117		97	
Mfg Exp 171	179		176	1
P.B. Receipts during August.				

Orange N J September 1907

30 Orange Petty Cash	107	3 05		
To Sundries	1			
Mfg Co Expense	179		2 00	
Original Expense	174		75	
N Conway	94		1 00	
Receipts during September	1			

Orange N J October 1907

31 Orange Petty Cash	107	89 97		
To Sundries	1			
Adams Exp Co - Dem. 7/10	104		3 30	
C. Smith - 7/19	90		86 77	
E. J. Aiken - 7/18	139		30	
Stores - sundries	178		15	
Orange Petty Cash Receipts Oct. 1907				

Orange, N.J. November 1907

30					
Orange City Cash	147	10 83			
To A. Illinois - Dr. 1847 - 1535 / Cr. 1847 - 1535	80			10 83	
Receipts during November 1907					
30					
Journal Electric Co	130	10 75			
To H. C. Emmons	3794			10 75	
To transfer Dry Voltage by name C. C. Emmons to J. C. Co. Auction, remittance					

Orange, N.J. December 1907

31					
Product Dr					
To Baker Motor Vehicle Co	179 / 35	540 00		540 00	
To transfer from memorandum ledger to Dr. Elec. & W. P. Elec. returned by them, as we are sending P. M. Co. our check for same, per receipted statement from P. M. Co. - O.K'd by Thos. A. Edison.					
31					
Product Acct	179	315 877 56			
To Sales Acct	708			315 877 56	
Entry to transfer sales of battery & battery repairs & supplies to Sales Acct. for details see summary of sales in Abstract of Sales Book.					

Orange, N.J. January 1908

31 Orange Petty Cash	207		70		
To Sundries	✓			✓	
Kimball & Co - Dec pay'l Inv 12/5/07	788				40
" " " 1/16/08	784				30
Summary Orange Petty Cash receipts January 1908					
31 Thos. A. Edison	3		11		
To Sundries	✓				
Experimental	774				05
Stores	178				06
To cancel Journal entry Oct 31, 1904 made in error	.05				
To correct entry Service Aug 31/07 - 15% Sundries	.06				

Orange, N.J. February 1908

29 Orange Petty Cash	207		7 00		
To Sundries	✓				
J. G. Smith Clean Co - Rept Inv. 1/5/08	781				25
J. F. Monahan " " 1/9/08	783				6 75
Receipts Petty Cash - February 1908					

Orange N J July 31, 1908

Mrs Thos A Edison To Thos A Edison To correct mor memo of Invoice #7669 - June 6, 1908 phoned to Mrs Thos A Edison	779 5	115 84		115 84
31				
Edison Phgus Works To Stores To correct entry of Inv. June 29 #7777 1st phoned to 158	176 177	07		07

Orange, N. J. August 31, 1908

Mrs Thos A Edison To Thos A Edison To transfer Inv. Mar 10 #7494-La Mrs T A Edison	779 5	61 00		61 00
31				
Stores, Dr. To Thos A Edison To correct entry of Inv. #7766 July 11 10328 phoned to 98 72	177 5	5 20		5 20
31				
Diamond Rubber Co To Stores To cancel entry of voucher #8453 Mar 1908 as same should have been April & was entered in error under #8578 April 1908. Just entry was made from error	99 177	40 47		40 47

Orange N.J. January 27, 1909

Edison Portland Cement Co To Int & Discount 4 mos int on 1918.00 " "	27 305	38.38		38.38
Notes Receivable To Edison Portland Cem Co 4 mos note dated Jany. 22, 1909 due May 22 1909 Payable at Union Nat'l Bank	27 27	1957.77		1957.77
31 Manufacturing To Neuchatel Asphalt To correct distribution of first item on Service J. Kennedy Nov 15/08 - 1 load crushed phonolite invoiced to Neuchatel Asphalt Co	174 27	4.50		4.50

Orange, N.J. March 1909

5 Deutsche Edison Akkumulatoren Co 148. To Edison Chemical Works To transfer amount due to D.E.A.Co. to Edison Chemical Works, per our letter to E. Works Mar 5, 1909, also voucher #9057 D.E.A. Co October 1908 (Incl. T. A.C.)	27	3738.45		3738.45

Orange N.J. April 30, 1909

Experimental (50,17 vs)	775	17 50	
To White Sewing Mach Co	107		17 50
To cancel Voucher #5983 Nov. 1906 covering - credit White Sewing Mach Co as credit does not belong to E.A.B.Co. See explanation on voucher			
30			
Sales Ap	786	705 00	
To National Elec S Co	787		705 00
Entry to transfer from Memo Ledger (Sales) 176 m Cells @ 15¢ = $25.00 returned by N.E.S.Co (See credit Memos #397 & 425 - 25 cells cancelled by entry) 11 stamp rebates to memo ledger, 165 cells are to be retained by us. See note appended to no & see - attached to this letter March 13, 1909.			

Orange, N.J., October 30, 1909

Ap's Payable Edison Phonograph		767787	
To Ap's Receivable Co. Phonograph			767787
Entry to transfer our ap against them to Aug 31st, 1909 to Ap Payable.			

Orange, N.J. December, 1909

31			
A/c Payable S.R. Bailey & Co		197059	
To A/c Receivable S.R. Bailey			197059
To transfer their vouchers			
Oct 1909 $1305.55 Nov 1909 $545.73 Dec 1909 $4215.55			
to A/c Receivable Ledger			
31			
A/c Payable Waltch Sons & Co		11170	
To A/c Receivable Waltch Sons & Co			11170
To transfer their vouchers Oct 1073 Nov 8 [illegible]			
to A/c Receivable Ledger			

Orange N.J. January 31st 1910.

31			
A/c Receivable Janoden Company		1000	
To A/c Receivable Adams Vehicle Co			1000
To correct entry in Sales book folio 54 of			
Invoice December 10, 1909 $3670 Janoden Co and to Adams Vehicle Co			
31			
A/c Receivable Mrs Thos A Edison		7500	
To A/c Payable Thos A Edison			7500
To correct entry of Am Invoice July 19 $775			
Mrs Thos A Edison - entered as Thos A Edison			
31			
A/c Payable Erie Railroad (C)		3 20	
To A/c Receivable Erie Railroad (C)			3 20
To transfer R.M. Shurmer January 15th 1911 to Accounts			
Payable ledger			

Orange N.J. February 1910.

A/c Payable		American Sheet & Tin Plate Co.	2/1/10	577		
To Edison Chemical Works			2/15			577
To correct Cash Book entry Jany 26 1910 Ck. 9703						
A/c Payable		Baker Vehicle Co.	2/10	87		
To Manufacturing Account			2/22			87
To correct our January Trial Bal. 108.77 - 19.95 closed Bal. 87.03						
Sales A/c Dr	60		40	6375		
Mnufg A/c	(30 41.87)		37	8005		
To Expense (5071)			36			1437
Entry to correct footing of sales book totals Jany 1910.						
28						
Experimental			44	3373 69		
To Reserve for Doubtful Accts.			143			3373 69
Reserved for accounts considered as doubtful of collection as follows:						
Nicholas J. Halpine 1904 %				57.21		
Tilles Eng & Mfg. Co 1904 %				208.27		
Morris H. Huff 1904 %				52.27		
H.H. Macomber 1908 %				7.00		
H.H. Cookson 1907 %				33.67		
Garrett Auto & Tube Co. 1906 %				7.07		
J. Lichstein & Co. 1909 %				57.05		
Steinbach Bros. Elec. & Co. 1908 %				8.75		
Andrew Carnegie 1905 %				394.50		
				3372.69		
28						
Inventory of Cells & Parts Finished & in Process			77	97450 90		
Customers' Memorandum Ledger			90	17560 85		
To Manufacturing			37			115011 75
To set up on the books, the inventories of finished product on hand & in hands of customers as at Feb 28. 1910						

Orange N.J. February 1910

28						
Manufacturing			37	8198 55		
To Customers' Memorandum Ledger			90			8198 55
To show on the books the amounts due to customers for goods returned by them, as per Trial Balance of Memorandum Ledger, Feb 28. 1910						
28						
Manufacturing			37	48523 01		
To Stores			30			48523 01
To adjust Store acct in order to bring it into adjustment with inventory as at February 28 1910						
28						
Interest & Discount			50	2565077 0		
To Interest on Floating Debt Account			138			2565077 0
To set up in the books interest on open account of Thos. A. Edison accrued during period, June 30. 1901 to February 28. 1910, per invoice Thos. A. Edison dated June 30. 1910						
28						
Accounts Payable (Deutsche Edison Akkumulatoren)			4/10 45	19161 6		
To Edison Chemical Works			45			19161 6
Transferring credit balance of former to latter						
28						
Bond Interest			53	18830 —		
To Accrued Bond Interest			55			18830 —
Accrued to Jan. 1. 1910	13830 —					
" " Feb 28. 1910	5000					
28						
Prepaid Insurance			47	6287 1		
To Insurance			46			6287 1
Prepaid premiums, Feb 28. 1910						

Orange, N.J. February 1910.

-28-						
Accounts Payable (National Phono. Co.)	46	751	24			
To Manufacturing	37				51	40
37						
Rent	67				7	00
Watchmen at Glen Ridge						
2 months to 1/28/10 @ 25.00	50	00				
Rent of Glen Ridge Factory.						
2 months to 1/28/10 @ 3.50	7	00				
-28-						
Taxes	48	83	94			
To Accrued Taxes	49				83	94
1/6 of 503.90 for mos. of Jan & Feb/10						
Expense 1/6 of 611.77 / 1908.09	36	39	89			
Machinery & Tools, Orange 1/6 of 529.80	37	88	30			
Orange Plant " " 27.50	34		46			
Manufacturing 1/6 of 3409.49	37	568	25			
Experimental 1/6 of 225.77	44	37	62			
To Pay Roll	6				1087	56
Onle days accrued wages, Feb. 28, 1910 on Pay Roll.						
1 Mess Factory Payroll 509.26						
1 " Office " " 611.77						
1120.38						
-28-						
Edison Chemical Works	45	20	500			
To Accounts Receivable	64				20	500
(Dept. of Water, Newark)	74					
To charge Edison Chemical Works with cost of Meter in use at their factory at Silver Lake.						
-28-						
Experimental	44	9580	883			
To Machinery Tools & Equipment	23				9580	883
To bring accounts of Machinery and Tools & Equipment into agreement with inventory as at February 28, 1910.						

Orange, N.J. Feb 28, 1910

Experimental	44	28613	98			
Sales						
To Manufacturing	40	419	248	98		
	37				1033	42
General Expense	36				195	29
Insurance	46				19	07
Taxes	48				56	79
Interest & Discount	50				27	64
Bond Interest	53				224	58
Automobile Show	54				158	41
Chicago Exhibit & Boston Show	56				17	02
St. Louis Exhibit	58				175	50
" " " Furniture	60				231	25
Rents	67				25	246
Darby Mine Operating	68				36	219
Motor Cycle	76				10	07
Prospecting	78				430	27
Organization Expenses	80				20	21
Experimental	44				619	248
To close accounts as at February 28, 1910 into Experimental Acct						
Machinery, Tools & Equipment	23	391	615	74		
To Machinery & Tools, Orange	37				174	819
Orange Plant	34				61	063
Machinery & Tools, Glen Ridge	70				155	732
Plant " " Equipment, Orange	111	278	640	43		
" " " , Glen Ridge	125	146	66	83		
Factory Expense	154 *		256	86		
Office Furniture " " Fixtures	118		263	51		
To Machy Tools " " Equipment	23				275	527
To transfer and distribute the accs. of Machy Tools " " Equipt. per Inventory of Feb 28/10. For detail see Journal Vchr. #501						
Voucher #500						
Machy Tools & Equipment	23		20	72		
To Experimental	44				20	72
Adjustment of Inventory as of Feby. 28 1910						

* Gross Dept. 3.25 Plating Chemicals 12.61
Gross Operating 19.50 Tool 2.40
Tube Expanding 19.50 Chemical 1.65
Iron Forging 51.50 Steel 3.00
Plating 104.25 Boston Consulting 8.20

Orange N.J. Feby. 28. 1910

D. & E. Tipper Cells	94	20	21	14	75			
Finished Cells	96	53	163	20				
Finished Parts	98	1	8	47	53			
Work in Progress	100	23	1	28				
Battery Assembly Expenses 30-5	156			7	74			
To Cells & Finished Parts	77					77	450	70
In properly distribute the								
Ledger acct. — figures based on								
Inventory of Feb 28/10								
See Jr. Voucher # 504								

Orange N.J. March 1910.

31

Entry # 503.

D. & E. Cells	94		72	8	70			
Edison Chemical Works	86		1	127	25			
Accts Pay.	130		12	7	46			
" Rec.	84		3	6	70	1		
To Edison Chemical Works	86						20	00
Accts Receivable	84						931	20
Work in Progress (Mfg.)	100						23	47
Shipping Expenses (68 5-77)	164 (5.77)						4	97
Misc. supplies & repairs	158						273	86
Int & Expressage on Raw Material	155						62	35
Administration & Genl. Exp.	168						55	55
Materials & Supplies (Store, 4159)	94						690	00
Sales of Scrap (41335)	170						585	75
Distribution of R.M. Stlls. Mch. f/o								
see Abstract of Expenditures folio 58								

Entry # 504 — 31 —

(Store) Materials & Supplies.	94		35	30	7	70		
" " " (Drums & Casing)	94			12	39	50		
Work in Progress (Mfg)	100		47	734	30			
General Expenses (Adm.)	4020.87							
Darby Mine	13.89	168		4	033	76		
Experimental	120			2	54	40		
Office Furniture & Fixtures	118				39	71		
Rent	170				670	00		
Plant & Equipment, Orange,								
Machinery	804.18							
" & Tools	7572.71							
Tools	640							
Construction	161.11							
Factory Equipment	6.00	114		8	61	97		
Miscellaneous supplies & repairs	158				312	41		
Factory Expenses								
Mfg. Expenses	11.666.50							
337	16							
336	30	154		11	70	48	0	
Accounts Receivable, R.H. Beach	220.81							
Geo. Glover	27 82			22	10	8		
Battery Assembling Expenses	156				29	97		
Shipping Expenses	164				72	35		
Operation of Trucks	158				276	17		
contd. next page								

Orange NJ March 1910

cont'd from page 165			
To Edison Chemical Works	86		2 2 7 1 9 77
Orange Petty Cash	74		4 4 2 7 4
Pay Roll accrued	134		2 5 7 9 3 56
Materials & Supplies (Store)	94		3 7 8 8 6 37
Accts Receivable	84		1 0 2 0 6
" Payable	130		29 8 4 8 37
Distribution of Expenditures for the month of March 1910 see that book (Abstract of Expend.) folio 64			
— 31 — Entry #505			
Accts Receivable	84	24 2 6 7 79	
Edison Chemical Works	86	1 0 8 9 00	
Sales of Cells & Accessories (allowances)	184	5 4 0	
Misc. Supplies & Repairs "	188	1 6 0 3	
Shipping Expense #54 "	164	1 1 0	
Stores, Materials & Supplies for Cartons & Drums rec'd.	94	5 4 0 0	
To Sales of Cells & Accessories			
as Bills $11,418.30			
as 136 34	184		2 5 0 5 2 30
Misc. Supplies & Repairs (P.E. Clerg. Exp.)	188		1 9 9 9
Shipping Expense (77)	164		4 6 5 5
Stores (1159)	94		5 8 0
Accts Receivable (allowances) credits for	84		5 8 0 0
Distribution of Sales & allowances for Abstract of Sales book, folio 61			7 6 5 3
		3 7 0 3 3 3	3 7 0 3 3 3
31 — Entry #506			
Cash, receipts	70	6 1 8 3 5 09	
Disc. allow. on Accts Rec.	139	3 8 2 61	
Accts Payable	130	1 8 4 2 9 11	
Edison Chem. Works Notes	86	1 6 7 2 8 86	
Accts Receivable (Adjustment)	84	4 5 8 40	
Petty Cash	74	4 2 9 71	
Pay Roll	134	2 5 8 1 0 80	
To Cash, payment	70		6 1 8 5 5 08
Accts Receivable	84		1 4 7 8 5 67
" Payable 22 Edison 41,720.72 Cont. Rec. 4.40	130		4 1 7 5 7 13
Edison Chemical Works	86		5 4 1 5 73
Unclaimed Salaries	134		5 5 97
Distribution of Cash Receipts and Expenditures per Cash Book folio 330		1 0 4 0 7 7 78	1 0 4 0 7 7 71

Orange NJ 30th April 1910

Entry #507			
Edison Chemical Works	86	1 4 8 6 04	
Accts Payable	130	2 0 1 5	
" Receivable	84	5 8 1 0 5	
D. and E. Cells (Stores)	94	1 8 6 8 25	
To Edison Chemical Works	86		1 0 0 0
Accts Receivable	84		1 8 6 8 25
Materials & Supplies Drums & Cartons	94		1 1 7 0 00
Administration Genl. Exp.	168		9 5
Misc. Supplies & Repairs	188		1 1 2 2 24
Work in Progress 550 lbs @ 037	100		2 6 6 40
Inv. & Catalog on Raw Materials	155		2 2 1 5
~~Shipping Expense~~ Factory Assembling Expense (77)	164		5 2 5
Shipping Expense	164		1 0 7 5
Sales of Soap	140		1 5 9 50
Distribution of A.M. bills as taken from Abstract of Expenditures book fol. 65			
— 30 — Entry #508			
Materials & Supplies (Store)	94	39 5 7 8 26	
Work in Progress (Mfg)	100	51 5 7 6 5 54	
Factory Expense (Mfg. Exp.)	154	14 1 1 2 33	
Administration Genl. Expense	168	49 8 8 5 4	
Materials & Supplies Drums & cartons	94	5 9 8 00	
Misc. Supplies & Repairs	188	3 9 6 27	
Chart & Equipment, Orange			
Machy. 160.50			
" & Tools 799.46			
Construction 564.38	114	8 4 2 3 94	
Experimental	120	1 8 8 1 25	
Rent	170	6 7 0 00	
Furniture & Fixtures	118	4 5 4 95	
Battery Assembling Expense	156	3 0 42	
Shipping Expense	164	2 0 7 87	
Operation of Trucks	158	1 8 4 53	
To Pay Roll	134		31 4 5 6 66
Petty Cash	74		2 0 2 7
Materials & Supplies	94		40 2 8 0 85
Edison Chemical Works	86		21 2 6 6 69
Accts Receivable	84		9 7 4 56
" Payable	130		29 3 0 1 85
Distribution of invoices payable, for month of Apr. 1910 per Abstract of Expenditures book, folio 70			

Orange N.J. 30th April 1910

Entry #509												
Accts Receivable	84		4	2	8	9	4	7	9			
Edison Chemical Works	86						9	0	0			
Sales of Cells & Accessories (credits)	184			1	4	2	3	8	0			
Materials & Supplies Damaged & Cells rejd.	94						6	0	0			
D.T.C. Suppl. Cells	94						9	1	0	0		
Misc. Supplies & Repairs (Rent & Insurance)	188						1	8	0	1		
To Sales of Cells & Accessories	184										4	2
Materials & Supplies	94											2
Shipping Expense D.T.C. Cells	164											3
Misc. Supplies & Repairs	188											4
D.T.C. Suppl. Cells	94											9
Accts Receivable	84											1
Distribution of Sales for the month of April 1910 per Abstract of Sales fol. 43			4	4	5	4	3	8	0		4	4
Insurance												
To Unexpired Insurance	174				3	0	1	6	9			
To cover cost of insurance policies per schedule for months of Mch/10 15.84 April/10 14.85 30.69	186										3	0
			4	4	3	5	4	9	7		4	4

Orange N.J. May 30. 1910

Edison Chemical Works	86			1	2	5	8	5	5					
Accts Payable	130						1	4	8	0	8			
" Receivable	83								2	4	6	4	1	4
Materials & Supplies Dam. D.T.C. cells rejd.	94								7	8	4	2	0	
Misc. Supplies & Repairs 4157	188										5	8	5	
To Edison Chemical Works	86													5
Accts Payable	130												9	0
" Receivable	83											6	9	4
Materials & Supplies Dam. (Contd.)											1	0	7	0
Shipping Exp. #77 13.00 —														
68 4.00	164												2	1
(Testing Dept) Factory Exp.	164													1
Work in Progress (Mfg.)	100											1	8	1
Misc. Supplies & Repairs 19.96														
4157 1.00	188											1	9	4
Adm. & General Exp.	168												1	2
Fgt & Cty. on Raw Mat. (7%)	155												1	9
Sales of Scrap	190												1	2
Rent	190											1	7	5
Factory Expense	164												4	8
Distribution of P M bills from Abstract of Expenditures fols 7v														

Accts Receivable	83			5	0	5	0	3	7					
Accts Payable	130							1	0	0				
Sales of Cells & Accessories credits	184				4	0	2	1	7	5				
Misc. Supplies & Repairs "	188							4	5	7	6			
Materials & Supplies 4159 "	94							7	0	0	0			
To Sales of Cells & Accessories	184											4	7	2
Accts Rec (credits)	83											4	1	3
~~D.T.C. Cells~~ Accts Payable	~~130~~ 94												6	4
Misc. Supplies & Repairs	188												6	1
Materials & Supplies 4159	94												1	3
Shipping Expense D.T.C. Cells	164													2
Distribution of Sales for the month of May 1910 per Abstract of Sales folio 65				5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		5	[illegible]	[illegible]
31														
Accts Payable (Natl. Phone Co)	130												7	5
By To Factory Exp. (15%)	164							5	1	2	4			
Rent	190							7	0	0	0			
To reverse entry of 4/30/10 — same is taken up in rec'ccounts of May 30/10 P.M. bill #223 & Mary Jefs P.M. 2v2														

Orange NJ May 31. 1910

Materials & Supplies (Store)	330,170.60 / 15,332.73	94			34	247	77					
Work in Progress (Mfg.)		100			40	117	05					
Factory Expense (Mfg. Exp.)		154			10	881	33					
Misc Supplies & Repairs		188			1	796	70					
Plant & Equipment Orange, Mchy.	64,822 / 37,475.39											
" " Tools												
Construction 1887		114			4	715	57					
Experimental		140			2	67	42					
Administration & Genl. Expense	931.16											
Dooley Mine Open	52	168			7	316	66					
Rent		170				470	00					
(R. H. Beach) Accts Receivable		83				80	46					
(Anderson Carriage Co.) Accts Rec.		83			11	016	00					
Furniture & Fixtures		118				283	40					
Battery Assembling Dept Expense		156				953						
Shipping Expense	69.50 / 104.46	164				173	98					
Operation of Trucks		158				158	21					
Jeffer D & Co Coils		94				784	50					
Sales of Scrap		170				31	00					
Profit & Loss Acct		114			46	523	36					
O. A. Traver & Co.	Accts Pay.	130				37	84					
G. E. Mason & Co.	" Rec.	83					06					
To Orange Atty Cash		94								27	489	
Edison Chemical Works		86							22	757	49	
Pay Roll		124							26	248	81	
Accts Receivable		83							15	127	60	
" Payable		130							24	788	26	
Materials & Supplies (Store)		94							30	844	19	
Distribution of May Vouchers per Abstract of Expenditures folio 78												

June 30 - 1910

Interest on Funded Debt accrued not due		135			1	500	000					
To Matured Interest on Funded Debt		136							1	500	000	
To transfer the interest on Funded Debt Due June 30, 1910 from Int. on Funded Debt accrued not due												

Orange NJ June 1910 –

— 30 —												
Edison Chemical Works		86			8	716	82					
Accounts Receivable		83			1	315	78					
" Payable		130			1	638	66					
Material & Supplies Store		94				387	00					
Misc. Supplies & Repairs		188					70					
Work in Progress		100				11	50					
To Accts Payable		130								1	50	
" Receivable		83								388	70	
Misc Supplies & Repairs 4157		188							1	554	05	
Adm. & Genl. Expense 401		168									25	
Int & Contrag on Raw Materials		155								3	40	
Selling Expense		160								3	65	
Work in Progress 537 / Mfg. 1400		100								344	40	
Materials & Supplies 4159		94								610	00	
Factory Expense		154								3		
Shipping Expense 68 / 77		164								11	00	
(Testing Dept Exp) Battery Co.		154									227	
Advertising Expense 405		164								36	00	
Experimental & (R. H. Beach) 4170 & Mfg. 1525		140								607	60	
Rent		170								350	00	
Distribution of "a" m bills for the month of June, 1910, see Abstract of Expenditures folio 79												
— 30 —												
Interest - (Other)		178			1	514	50					
To Interest on Floating Debt Accts		138								1	514	50
For interest on open account with Thos A. Edison from Feb 28 1910 to June 30/10 per his bill of the Letter date, $58,022.20 See aux account folio / see fol. 161 this book $56,507.70 / 1514.50												
— 30 —												
Int. on Funded Debt		136			1	000	00					
To Int. on Funded Debt accrued not due		135								1	000	00
Interest on Funded Debt accrued during the months of March, Apr. May & June 1910												

Orange N.J. June 1910.

— 30 —

Materials + Supplies	Stores 24.803.21	✓		
	Drums (4159) 907.90	92	25711.11	
Work in Progress (Mfg)		100	21278.34	
Factory Expense (Mfg. Exp)		154	8243.84	
Misc. Supplies + Repairs 4157		188	299.17	
Plant + Equipment, Orange	Mchy 2233.13	✓		
	Construction 151.52	✓		
	Mchy + T. 13.92	✓		
	Garage Equip. 67.82	114	2466.44	
Experimental		120	1491.17	
Administration + Genl. Exp.		168	10670.20	
(Anderson Carriage Co) Accts Rec.		83	14704.00	
Furniture + Fixtures		118	127.96	
Shipping Expense	138.48 / 57.31	162	175.79	
Operation of Trucks		158	190.59	
Rent.		170	625.00	
D + E Type Cells		94	387.00	
To Orange Petty Cash		92		462.59
Edison Chemical Works		86		10021.67
Pay Roll		132		19554.36
(Stores) Materials + Supplies		92		15465.75
Accts Receivable		83		18735.70
" Payable		130		22338.17
Cash Discts Gained on a/c Pay		179		12.87
Distribution of Vchrs for the month of June 1910 per Abstract of Expenditures folio 86			86591.11	86591.11

(margin note:) See entry J 596 Nov. 1913

— 30 —

Accts Receivable		83	53293.31	
" Payable		130	640.00	
Sales of Cells + Accessories	credits	182	1899.75	
Materials + Supplies 4159	"	92	46.00	
Misc. Supplies + Repairs	"	188	4.00	
To Accts Receivable		83		1949.75
Sales of Cells + Accessories		182		51618.50
" D + E. Cells	* Corrected to Jo. Entry on p. 173	94		1304.40 *
Misc Supplies + Repairs		188		898.41
Materials + Supplies 4159		92		84.00
Shipping Expense Ilts'd		162		28.00
Distribution of Sales for June 1910, see details Abstract of Sales folio 66			55883.06	55883.06

Orange NJ July 1910

— 31 —

Material + Supplies	Stores 15.558.80			
	4159 155.24	92	15714.04	
Work in Progress (Mfg)		100	21302.37	
Factory Expense (Mfg. Exp.)		154	5918.34	
Misc. Supplies + Repairs		188	610.87	
Plant + Equipment, Orange		✓		
	Construction 33.207	✓		
	Machinery 11.40	✓		
	Garage Equip. 28.50	✓		
	Machy + Tools 4388.78	114	4761.75	
Experimental		120	2118.02	
Administration + Genl. Expense	11.930.61	✓		
	Darby Mine Oper 10.—	168	11940.61	
~~Int~~ ~~&~~ Disct		179	2.52	
Accts Rec., Anderson Carriage Co		83	12944.00	
" " R H Beach		"	24.80	
Edison Chem. Works Lansden Co		86	2261.60	
Rent		170	625.00	
Insurance Unexpired		106	240.00	
Furniture + Fixtures		118	382.95	
Shipping Expense		162	236.78	
Battery Assembling Expense		156	3.60	
Operation Auto Trucks		158	205.57	
(Deutsche Edison A. Co) Accts Payable *		a/c P 343 130	1730.16	
To Material + Supplies		92		17258.49
Pay Roll		132		24232.29
Edison Chem Works		86		6279.79
Petty Cash		72		252.05
Accts Rec.		83		19087.31
" Payable		130		13893.05
Distribution of vouchers for the month of July 1910, see Abstract of Expenditures on p. 92			81002.98	81002.98

— 31 —

Edison Chemical Works.		86	1916.16	
To Accts Pay. Deutsche Edison A Co		130 a/c P 343		1916.16
To reverse entry of Feb 28/10 as same is taken up in July 1910 voucher # 7-34				

— 31 —

D + E. Type Cells.		94	1022.40	
To Sales of Cells + A.		182		1022.40
To correct Error in crediting Sales of B+ Cells to Sales of D + E Type cells - see Ab. of Sales - June '10				

—31—

Edison Chemical Works	86	3 5 8 4 8			
Accts Accounts	83	5 8 4 0 2			
" Payable T A Edison	130	7 6 7 7			
Misc. Supplies & Repairs	188	4 4 0 5			
Material & Supplies (Store)	9v	4 7 2 5 0			
To Edison Chem Works	86	1 5 5 2 0 2			
Accts Rec.	83				1 7 0
" Pay. T A Edison	130				4 7 2 5 0
Misc Supplies & Repairs	188				4 2 3 5
Materials & Supplies 4157	9v				3 4 7 9 1
Rent	190				3 5 0 0 0
Int & Exp. on Raw Material	155				2 1 0
					1 5 5 2 0 2

Distribution of R M bills for the month of July 1910 per Abstract of Expenditures book folio

—31—

Accts Receivable	83	4 9 7 8 6 6 3			
Sales of belts & Accessories 10%	18v	7 1 1 0 0 0			
Materials & Supplies (4157)	9v	3 2 0 0			
Misc. Supplies & Repairs	188	1 2 0 0			
Shipping Expense (77) 4% 5d	16v	8 7 6			
To Sales of belts & Accessories	18v			4 8 4 6 6 5	
Materials & Supplies 4157	9v			1 2 8 0 0	
Misc Supplies & Repairs	188			1 1 5 8 7 6	
Shipping Expense 4% 5d	16v			3 9 1 2	
Accts Rec.	83			1 5 2 2 7 6	
" Pay	130			6 4 1 0 0	
		5 1 1 2 7 1 9	5 1 1 2 7 1 9		

Distribution of Sales for July 1910 per Abstract of Sales folio 70

31

83 To Accts Accounts Receivable, Malachi Donnelly	83	2 9 7 8			
130 " Payable, Malachi Donnelly	130				2 9 7 8
4% 5d 1v					

Transfer for two Vouchers.

Nos. 5-173 $3 3 8
6-207 6 6 0
$9 9 8

posted by mistake into the Accts Rec. Ledger instead of Accts Payable

—31—

Matured Int. on Funded Debt	136	2 8 5 0 0 0			
To Thos A. Edison, Accts Pay	130				2 8 5 0 0 0
4% 10					

To 75 coupons @ $20 each per bill
Latch July 1/10 (Number of coupons on bill)

Orange N.J. August 1910

Factory Expense —31—	154	6 3 1 5 7			
~~Factory Expense Acct 154 1K~~	—	4 2 1 0 6			
~~Administration Gen'l Expense 4% 5d~~	✓	~~6 3 1 5 7~~			
To Reserve for Accrued Expense	141			1 0 5 2 6 2	

Estimate of accrued expense for steam 7/31/10 – 8/31/10
Heating for of Office
Drying in factory
Expended on the basis of 4/10 for heating and 1/10 for drying during the winter season, Nov, Dec, Jan, Feb & Mch and the amt. of the bill same as the previous year, big. $1000—

—31—

Taxes	17v	3 7 1 9 8			
To Taxes Accrued	139			3 7 1 9 8	

To correct entry on page 176 charging Taxes for estimated amt. accrued 7/31/10 – 8/31/10 based on preceding year's bill, $1000.00

Actual bill for 1910 tax — Orange $7 0 4 2 — Glen Ridge $6 4 7 6 — $13 7 1 8
Accrued Mch 1/10 to Aug 31st/10 — $
1/10 of above or — 6 2 3.81
Taxes accrued per fol. 176 — 6 0 1.83
— 3 7 1 9 8

Shipping Expense	16v	6 1 6 1 7			
Int & Dis Accrued 4% 45-4	616.17 ✓				
Factory Expense	154	9 2 4 2 5			
Store Sup. Dep. on Raw Material 9v 2%	✓				
To Operation of Trucks	158			1 5 4 0 4 2	

To apportion the expense of Operation of Trucks for the 6 months ended Aug 31/10 on the basis of 4 hours per day being applicable to Shipping Dept and 6 hours to Raw Material Stock Room

Shipping Dept 1000 days × 4 hr — 616.17
Material Stock Room 1000 days × 6 hr — 924.25
1540.42

Administration & Genl. Expenses	168		2377.47	
Salary of Officers	500.00			
Salaries of Clerks	1150.00			
Engineering	126.47			
	100			
	2377.47			
Selling Expenses, Salaries of Salesmen & Sales Mgr.	160	X	3109.49	
Salaries of Stenographers	623.95			
Advertising Posters	164		150.00	
Factory Expenses Inspecting Dept.	184		135.00	
To Orig Roll accrued	132			5883.96
Distribution of Office Pay Roll for month of Aug. 1910 Per Schedule Aug. 1910 folio 70				
—31—				
Insurance Acct.	174	X	559.10	
To Insurance unexpired	106	X		559.10
Proportion of insurance premiums expired during the four months ending Aug 31 1910 as follows.				
May	145.17			
June	138.24			
July	136.93			
Aug.	138.26			
	559.10			
31				
Taxes	174		251.83	
To Taxes Accrued	139			251.83
Estimated taxes for the 6 mon. ending Aug 31/10 based on taxes for last year paid Nov 30/09				
31				
Accounts Payable	130		90.00	
To Accts Receivable	83			90.00
To transfer from the former to the latter acct. R M's credit bill # 97 issued to Nyg Telephone Co. on May 1910 created by mistake in the Genl. Ledger to Accts Payable instead of Accts Rec.				

Edison Chemical Works	86	1308.76		
Accts Receivable	83	123.00		
" Payable T.A.E.	130		23.76	
Materials & Supplies (Store)	94	76.25		
Misc. Supplies & Repairs	188	40.45		
T. Accts Receivable	83			80.67
Misc. Supplies & Repairs	188			878.88
Int. & Disc. on Raw Material	155			80
Material & Supplies	1			
4159 1120.00	1			
Store 100	94		1300.00	
Shipping Expenses 48 2.00	1			
70 90.00	164		12.70	
Rent	170		350.00	
Adm. & Genl. Expense	168			70
Distribution of R M's bills for month of Aug. 1910 per Abstract of Expenditures folio 79		3357.57		3357.57
—31—				
Accounts Receivable	83	5450.147		
Sales of Cells & Accessories (credit)	184	4016.37		
Materials & Supplies Store (")	94	1440.00		
Shipping Expenses (")	164	1 36.14		
Misc. Supplies & Repairs (")	188	44.86		
T. Sales of Cells & Accessories	184			5038.18
Misc. Supplies & Repairs	188			1450
Materials & Supplies (4159)	94			1140.00
Shipping (77) Not Used	164			159.00
Accts Receivable (credit)	83			1174
				437.635
Distribution of Sales for the mo. of Aug 1910 per Abstract of Sales folio 75		6[illegible]	6[illegible]	
Oct 15/10				
4083 Accounts Receivable (Walter Thiel)	84	64		
To Discts alld.	179			64
31 To change Walter Thiel with disc. alld. him on batteries bought Money rettd. because of failure to ship the batteries according to his order (on promptly)				
7130-94				
4/10				

August 1910

—1—

4 Pay. fol. 134 / 4 Rec. fol. 44	130 / 83	Accts Payable — Wm Simpson & Co. / To Accts Receivable — do —	130 / 13	30	30
		To transfer debit balance from a/c of Wm Simpson & Co. in Accts Rec. Ledger to their acct in Accts Pay Ledger			

—1—

4 Sales 4	114 / 83	(Sundry & Cash) Sales of Parts / To Accts Rec. Adams Express Co.	114 / 13	35	35
		To correct charges - balance unpaid on bills Oct 29/09 .25 & bill June 23/10 .10			

—31—

	74	Stores, Materials & Supplies	74	72870	
	100	To Mfg. Work in Progress	100		72870
		To transfer stores representing returns D.R.E. bills during Mch 1910 from Mfg acct where they were erroneously charged, to Stores where they should have been charged			

31

	134	Pay Roll Accruals	134	108756	
	158	Other Expenses	158		10196
	154	To Expenses Factory	154		27093
	114	Plant & Equipment	114		8876
	100	Work in Progress	100		56825
	190	Experimental	190		3766
		To change Pay Roll accr. for one day wages entered upon the books in the close of February which was now over debited from the Pay Roll Vouchers for Mch/10			

31

	106	Unexpired Insurance	106	138494	
	174	To Insurance Acct	174		138494
		To transfer to the former acct the Ins. premium overcharged in Aug and charged to Insurance			

August 31. 1910

	86	Edison Chemical Works	86	7368	
	74	Materials & Supplies, Stores 27274.55 / 4159 754 —	74	28028 55	
	100	Work in Progress (Mfg.)	100	25741 97	
	154	Factory Expense Mfg. Expense	154	11733 56	
	158	Misc. Supplies & Expense	158	574 37	
	—	Plant & Equipment, Orang. Machy 2981.34 / Construction 1362.26	—		
	114		114	4344 70	
	168	Adm. & General Expenses	168	11805 77	
	190	Experimental	190	9581 94	
	170	Rent	170	760 00	
	174	Insurance	174	1384 94	
	176	Shipping Expense	176	475 37	
	178	Furniture & Fixtures	178	132 14	
	178	Operation of Trucks	178	420 69	
	179	Direct & Ink	179	7 18	
	136	Matured Int. on Funded Debt	136	14160 00	
	138	Interest (other)	138	1089 00	
	138	Int. on Floating Debt Accrued	138	2588 20	
	86	To Edison Chemical Works 8827.38 / 2.84 / 5333.33	86		7368 48
	74	Materials & Supplies (Stores)	74		18537 98
	134	Pay Roll	134		18205 77
	130	Accts Payable	130		317393 38
	—	Accts Receivable 71110.56 / Less trans. for Adams C.E. 1920.	—		519 56
	83		83		
	74	Petty Cash	74		304 78
		Distribution of Vouchers for the month of Aug. 1910 per abstract of Expenditure folio 103			

—31—

	100	Work in Progress	100	980 00	
	190	To Sales of Scrap	190		980 00
		Sale of scrap rubber credited, in error, in June 1910 accounts to Work in Progress, a/c M 571 Cr. 109.80 a/c M 501 Cr. 11.00			

—31—

4 P. 34 / 4 R. 34	130 / 83	Accounts Payable Commercial Travellers / To Accounts Rec. Comil. Travellers	130 / 83	4468	4468
		To transfer credit balance from acct Pay. to Accts Rec. Ledger			

Orange N.J. August 31. 1910

Factory Expenses			4,154		4	5	7	1	6	6		
Ball Assembling Dept	% 7-5	7.40										
Press Dept.	2-4	2.50										
(Repairing Camp (Plunger)												
Plating & Amalgating	4-5	1931.33										
Starter Dept.	8-5	112.24										
Rubber Testing Dept.	10-5	176.13										
Testing Dept.	11-5	24 11.07										
General Factory Expense	15-6	2.99										
Battery Assembling Expense			156				3	0	0			
Free Goods			166				2	9	5	3		
Experimental			170				2	3	3	8		
Plant & Equipment Labor & Material consumed			114		1	4	4	7	1			
in connection with installing new elevator												
Labor 111.22 Material 33.24												
Misc. Supplies & Repairs (cont)			188		3	5	3	2	3	0		
To Work in Progress			100								8	3 1 0 58
Sundry images for Labor & material												
consumed on various special shop orders												
during the six months ended Aug. 31. 1910												
transferred from Work in Progress Acct. to												
accounts as above												
Work in Progress			100				3	0	6	0		
To Sales of Miscellaneous			188									
Supplies & Repairs												3 0 6 0
R M 588 credited in June												
1910 items to Work in Progress												
should be credited to Sales of												
Misc. Supplies & Repairs												
Factory Expenses												
Stores Dept	% 25-5	7.80	154		1	7	4	0	3			
Test "	11-5	166.43										
Shipping Expenses	45-6		167				7	7	7	5		
To Administration & Sell. Expense			168									2 5 1 7 8
To correct distribution of												
Vouchers 287, 296, 300 & 304												
rendered in August 1910 accounts												

Orange N.J. Aug. 31. 1910

Selling Expenses			160		2	3	1	2	8	3		
Salaries of Salesmen & Manager	% 40-1	2077.67										
Travelling Expenses	40-2	11.2,36.78										
Salaries of Stenographer & Clerks	40-3	1284.17										
Printing & Stationery	40-4	316.30										
Misc. Selling Expenses	40-5	11,72.91										
Advertising			164		1	0	8	9	4	6	0	
Catalogs & Circulars	% 50-1	3139.61										
Advertisements in Newspapers etc. etc.	50-2	5,02.43										
Exhibits	50-3	314.60										
Trade Aids	50-4	852.11										
Miscellaneous	50-5	1314.05										
To Administration &												
General Expenses			168								3 4 0 2 3 4 3	
To charge the above manufacturing												
with the selling & advertising expense												
charged during the six (6) months												
ending Aug. 31. 1910 to Adm. & Gen'l. Expense as per reclassification												
made during the month of September												
1910 (Details entered in Cost Records												
of Expenses filed in Cost Ledger Binder)												
Total amt. credited directly to												
Advertising Acct. from Abstract of												
Expenditures 3L-												
Total amount charged to												
Advertising in Detail Record		10,858.66										
		10 894.46										
Total amount charged to												
Selling Expenses in Detail Record		23 105.18										
Add amount credited												
directly to Selling Exp. from												
Abstract of Expend.		365										
		34 023.43										
Accounts Payable			130				6	5	9	0		
To Accts Receivable			83									6 5 9 0
To transfer a bill of												
The Lundelius Voucher # 8-240												
entered in the books, Abstract of Expenditures, in the Pay. column instead												
of Accts Rec. Ledger column, posted properly												
into Accts Rec. Ledger												

Battery Assembling Dept. Exp.	156	920		
Supplies & Expenses	1			
To Factory Expenses	154			920
Misc. Shop supplies from Inventory of 7/31/10 charged to Factory Expense in error. Should have been charged to Battery Assem. Expense				
Operation of Trucks	151	466		
Supplies & Expenses	1			
To Factory Expenses	154			466
To correct error in distribution of Voucher #6-33 Factory expense were charged with the cost of auto license etc. Operation of Trucks should have been charged				
Shipping Expenses	167	65 95		
To Sales of Scrap	190			65 95
To transfer amounts credit etc to Shipping expenses for sales of Metal. Should be credited to Sales of Scrap				
Mchr & Mfg 45 20				
Apr " 10 75				
May " 4				
June " 3				
Aug. " 3				
65 95				
Interest on Funded Debt	176	5000 00		
To Interest on Funded Debt accrued & not due	135			5000
2 months interest on outstanding bonds accrued during the months of July & Aug. 1910 $500,000. @ 5% for 2 mon.				
Claim Acct.	91	153 00		
To Accts Receivable	83			153 00
To charge claim acct. with claim made against the Metropolitan Ownership Co per our A M bill 7/16 dated Aug 18/10 or Abstract of Expenditures Aug A M bills.				

-31-				
Administration & Gen'l Exp.	168	18 09		
60-5 4 54				
60-7 15 50				
Factory Expenses	154	144 72		
2-4 5 28				
8-4 57 66				
15-4 74				
27-4 34				
144 72				
Plant & Equipment Dump	114	125 55		
Work in Progress	100	20 87		
Misc. Supplies & Repairs	181	3 23		
To Accts Payable Thos A Edison	130			3126 46
To bill of Thos A Edison dated Aug 31/10 not entered in aug. in Abstract of Expenditures				
D. & E. Type balls	94	1054 75		
To Materials & Supplies	97			1054 75
To correct error in charging amt. of D & E. Type balls returned during the months of July & Aug. to Materials & Supplies etc Should be charged to D & E. Type balls Acct.				
July 1910 466 20 R Mfg				
Aug 1910 588 55 "				
1054 75				
(Profit & Loss) Allowance	180	1783 20		
To D & E. Type balls	94			1783 20
Special Allowance (in excess of residual value) to customers returning D & E balls 7/1/10 – 7/31/10				
Cost of Sales balls	150	214 50		
To D & E. Type balls	94			214 50
Residual Values of Rec Balls 7/1/10 – 7/31/10 included in letter acct:				
129 E 18 Balls @ 15¢ 19 20				
6 E 27 " 25 1 20				
4 E 45 " 35 1 40				
21 50				

D & E Type Cells	94	4 9 9 . 8 0		
To Sales of Cells	154			4 9 9 . 8 0
Sales 7/8/1910 — 8/31/1910 — included in former acct.		401.54		
Less return of zinc plates				
Aug 1910	91.04			
July 1910	10.26	101.30		
		499.84		
Misc. Supplies & Repairs	188	3 9 6 . 0 6		
To Sales of Parts	154			3 9 6 . 0 6
Sales of Solution	1387.40			
" Parts	2403.46			
" Trays	267.40			
	3760.06			
Entered in former acct in error				
Battery Assembling Expense	156	1 6 2 5 7 4		
Supplies & Expense 7/6 - 30-5 Trays	✓			
Work in Progress 7/6 " 16915	100	1 3 0 6 6		
	✓			
Cost of Parts Sold	157	5 2 7 . 8 5		
Cost of Sales Bat (Trays)	157	2 6 7 . 4 0		
To Miscellaneous Supplies & Repairs	188			2 5 5 1 . 6 5
Cost of Stands, parts and trays erroneously charged to Battery acct.				
Battery Assembly Expense	156	9 5 9 . 6 4		
Supplies & Expense 7/6 30-5	✓			
To Work in Progress 7/6 $500	100			9 5 9 . 6 4
To transfer cost of trays erroneously charged to battery acct.				
Factory Expenses				
Wages of Foreman 7/6 11-1		42.18		
" Testers, Helpers 7/6		72.11		
To Work in Progress				
Testing "A" cells 7/6 1173		114.61		
" "B" " 7/6 1171		16.68		
To correct error in distribution of Pay Roll for the weeks of Aug 1-3 to Sept 10				
Work in Progress was charged with labor of testing "A" & "B" cells. Should have been charged to Factory Expense Testing Dept				

Dept 3/1/1 Charge
Table of Plates

Profit & Loss	144	1 9 2 9 . 0 0		
To Customers Memo. Ledger	90			1 9 2 9 . 0 0
To adjust error 7/8/10 in pricing 130 A & Cells made in trade of E. A. Battery Co @ 27 cents instead of 12½ cents, said amount being included in Letter acct.				
130 Cells @ excessive charge of 14½ cents	1930.50			
Less error in including credit to Edison Phono. Works (in J. B. 7/8/10) for 1 operating Battery, same having been returned to them 11/8/1910	1.50			
	1928.			
Sales of Cells & Accessories	154	2 3 5 5 . 1 0		
To Profit & Loss	144			2 3 5 5 . 1 0
To eliminate from Sales running period 8/1/10 — 8/31/10 shipments prior to Feb 8/10 billed subsequent charts				
Ship Billed To				
7-8/10 8/1/10 Standard Storage Bat Co	631.50			
7/8/10 7/8/10 E. A. Battery Co	646.10			
7/1/10 7/1/10 do	20.00	1.55		
7/21/09 8/1/10 Baker M. & Co	28.00	54.00		
	194	2355.10		
Finished Cells (5 & A Cells)	96	10 5 3 5 . 8 5		
D & E Cells	94	4 8 5 8 . 5 0		
Materials & Supplies. Ammo & Carboys	94	2 3 6 —		
To Cells & etc not on Memorandum	89			15 6 3 0 . 3 5
To distribute to Inventory Cells out on Consignment 7/8/10:				
439 A 4 @ 7½ cts		33.33	85	
289 A 6 12		5.34		
401 D 48 3.25		9.30		
894 E 18 1.50		13.36		
1035 E 27 3.25		33.66		
98 E 45 2.75		3 5 4 . 4		
3 E 27 1.50		4.5		
3 Carboys 2		6.—		
3 Ammo 10		3.3		
		15 6 3 0 . 3 5		
Work in Progress	100	1 8 6 7 . 5 3		
To Finished Parts	98			1 8 6 7 . 5 3
To change Work in Progress with the finished parts on hand 7/8/10 used in the manufacture of cells etc				

August 31. 1910

Bills out on Memorandum — 89 — 8 1 9 7 0 5

To Finished bills (Bs & cats) Bill on Memo for Customers — 199 — 5 4 6 7 5

Account of the bills (3113) — 199 — 5 7 8 4 7 5

Profit & Loss — 140 — 1 8 6 5 5 5

~~Inventory from Inventory to 7/8/10~~

bills received on memo prior ~~thereto~~ and not returned to Customers by close sales & prices as which received on Memo Ledger Feb 28/10:

1 Ba	@ 12.50		12.50
4 "		14.50	46.00
27 Ba		18.	486.
163 Bw		2.25	366.75
36 Bw		1.00	36.00
36 Ex		12.50	450.00
1846 "		2.50	4615.
146 Ex		3.25	474.50
36 Ex		10.00	360.00
68 Ex		18.	1224.
743 "		2.25	1672.50
23 C Ass		2.25	51.75
			8197.05

Less Customers credits to Inventory 7/8/10 for bills ~~has~~ included in above at prices greater than similar bills due on by customers having bills on consignment 7/8/10.

1 Ba		1.50	1.50
36 Bw	@ 7.50		270.
36 Ex		10.50	378.00
36 "		9.00	324.00
68 Ex		12.50	850.
			1826.55
			6331.50

Bills out on Memorandum — 89 — 2 1 6

Profit & Loss — 140 — 2 1 6

To Customers Memo. Ledger — 90 — 2 1 6

Finished bills — 96 — 2 1 6

To adjust error in footing in Inventory 7/8/10 of bills out on Memo. 12 Ba & 1 Andersen Carriage C @ 18. which should have been four 4s bills @ 18.

Increase Inventory, 12 Ba & 1 bills @ 18.

Tot. Cartage on Raw Material — 155 — 1 1 0 58

To Shipping Expense — 45-4 — 154 — 1 1 0 58

To throw for credits of Tot + Cartage Acct to the credit of Shipping Expense (Tot Cty Account) this acct represents charges for bills & other for on goods of customers, originally charged to the 45-4 & then credited to Tot Cty Acct.

August 31. 1910

Bills out on Memorandum — 89 — 1 4 4 7 0 0

To Customers Memo. Ledger — 90 — 1 4 4 7 0 0

To eliminate from bills out on Memo. and as were billed to Customers 7/1/10 – 7/31/10:

Ship	Bill			
7/1/10	7/1/10	Anderson to Ba	144 @ 10.00	
do	7/1/10	do	48 @ 10	
			192 @ 10.00	1920.00
7/1/10	7/1/10	do	40 @ 12.50	500.00
				1420.00

Customers Memorandum Ledger — 90 — 1 9 2 7 7 6 5

To bills out on Memo. — 89 — 1 9 2 7 7 6 5

Shipts on Memo 7/1/10 – 7/31/10

347 Ba	@ 12.50		4337.50
34 Ba	18.		612.
277 Ba	2.50		692.50
127 Bw	2.50		317.50
1 Bw	2.00		2.00
83 Ex	12.50		1037.50
14 Ex	2.50		35.00
			1927.65

Bills not out on Memo. — 89 — 1 0 0 0 0

To Customers Memo. Ledger — 90 — 1 0 0 0 0

Returns by Customers 7/1/10 – 7/31/10 of Drums on Memo.

Andover Engraver Co

7/10/10	Raining Report	1938	4 Drums
7/20/10	do	1963	4 "
7/31/10	do	1973	2 "
			10 @ 10.

Debit of bills — 134 — 8 4 1 5

To Accts Receivable — 33 — 8 4 1 5

bills returned by Customers prior to Aug 31/10 but not credited to Customers Accts

Recd. Raining Report

7/10/10	1964	Imperial Motor Co	1 @ 10	10.00
7/10/10	1955	Hyatt H.C. & Co.	5 @ 10	50.
7/10/10	1955	Atlantic & Pac	5 @ 10	50.
				84.15

August 31, 1910

Bills r.c. out on Memo.	89	26660.70			
To Customers' Memo. Ledger	90			26660.70	
Bills returned (on Memo) by customers 1/1/10 – 8/31/10					
290 do @ 12.75		3682.50			
811 do 18		14598			
196 do 13.75		2695.00			
40 do 7.75		310.00			
1 do 50		50			
		26660.70			

Customers' Memorandum Ledger	90	583.20			
To Bills out on Memo.	89			583.20	
48 do Bills sold to Waverley Co 8/31/10 & charge to their acct. Credited by 9/10/10 (in Memo #496) as these bills are to be carried on Memo 48 @ 12.15					

Miscellaneous Supplies & Repairs	188	136.30			
Factory Expense	154	54.66			
Store Expense – Sub Expense acc. 54.66	/				
Shipping Expense	160	109.60			
Sub Shipping returned 9/10 40.00	109.60				
To Accounts Payable	130			340.60	
To enter on the books the cost of supplies and expenses received & incurred during the months of July & August 1910 bills for which are to be entered in September 1910 accounts. This entry is to be reversed in Sept 1910 accts when such bills are entered in the regular way					
Firestone Tire & Rubber Co. detail 4 bills	4.87				
" " " " " 1/17	108.50				
Wells Fargo & Co Aug 1/10	107.00				
" " " " July 1/10	120.23				
	340.60				

Cost of Parts Sold	154	1844.56			
To Work in Progress	100			1844.56	
To credit Work in Progress with balance of estimated cost of Parts sold during the six months ending Aug 31, 1910					

November 1910

– 15 –

Claim Acct Fidelity Casualty Co.	91	1.15			
To Bank Corp. Adm. Bank Corp.	168			1.15	
Expenses in connection with obtaining release from Lee Hallock, injured factory employee for the Fidelity Casualty Co. Billed to them Nov 15/10 Per Petty Cash Vchr for this expense, # 10-04 Vchr by 11/1/10					

– 15 –

Accts Receivable Federal Storage Battery Co.	4 Vchr 208	100.64			
To Accts Rec. 28 & 29th Ob. Contrum R.R. Co.	4 Vchr 209			100.64	
To transfer charge to the 28 & 29th Ob. Contrum R.R. Co. of Oct 15/10 $100.64 from their acct to the Federal Storage Battery Co.					
See note of explanation dated 11/1/10 signed by H.R. Leisk attached to letter dated Oct 19/10 from Jno B Mayer Recr of 28th & 29th Ob. Contrum R.R. Co.					

Sept – 1st 1910

Accts Receivable	83	84.15			
To Sales of Tires	182			84.15	
To reverse entry Aug 31/10 on first of page 187 this book. This entry was an adjustment of Tires returned by Customers prior to 8/31/10 & taken in the Inventory of that date but not credited to Customers					

August 31. 1910

Finished Cells	96	264	787	11				
To Work in Progress	100				264	787	11	
To charge Finished Cells for cost of manufacturing the same leaving a net debit in Work in Progress representing the cost of unfinished cells								
Work in Progress	100	68	367	20				
To Reserve for Factory Expenses	153				68	367	20	
To charge Work in Progress with an amount equal to the Factory Expenses for the six months ending Aug 31/10								
Free Goods	166		809	71				
Cost of Goods (Cells) Sold	150	237	806	42				
To Finished Cells	96				237	616	13	
To credit Finished Cells cost with the Cells sold and shipped quota during the six months ending Aug 31/10								
Cost of Goods (Cells) Sold	150	2	748	50				
To Battery Assembling Expenses	154				2	748	50	
To charge cost of Sales with the Battery Assembling Expenses for the six months ending Aug 31/10								
Reserve for Cells Recd. on Memo.	177		546	75				
To Finished Cells	96					546	75	
To reverse entry on page 106 of this book setting up reserve for 1 cells received on memorandum from customer								

September 1910

— 30 —

	Folio	Dr.	Cr.
Accounts Receivable	83	59798.27	
Acct. P 343 / Accts. Payable Deutsche Edison A. Co.	130	1233.45	
Sales of Cells — Credit Memos.	184	535.53	
Sales of Parts "	184	19.05	
Misc Supplies & Repairs "	188	2.81	
Shipping Expense "	164	4.55	
Materials & Supplies (Stores) "	94	96.00	
To Sales of Cells	184		57863.95
" " D & E. Cells	94		3.50
Sales of Parts	184		1662.08
Misc Supplies & Repairs	188		8.41
Materials & Supplies Stores	94		196.00
Plant & Equipment (Deutsche E. A. Co)	114		1233.45
Shipping Expense	164		64.33
Accts Receivable (for credits issued)	83		657.94
Distribution of Sales for the month of Sept. 1910 per Abstract of Sales folio 79		61689.66	61689.66
Edison Chemical Works R M bill # 641 909.10; 51 70.–; 52 80.–; 54 180.–; 1239.10	86 ✓ ✓	1239.10	
Accts. Receivable	83	1336.76	
Accts Payable	130	421.77	
To Rent Natl Phono. Co.	170		350
Misc Supplies & Repairs	188		1131.09
Sales of Scrap	190		221.52
Shipping Expense (45-4)	164		13.57
Work in Progress, Mfg.	100		918.10
Frt. & Cartage on Raw Material	155		5.60
Advertising	164		5.25
Factory Expense 1.80 / 18.90	154		20.70
Materials & Supplies, Stores	94		330
Administration & Genl Exp.	168		1.80
Distribution of "R M" bills for September 1910 see Abstract of Expenditures folio 109		2997.63	2997.63

September 30. 1910.

	Folio	Dr.	Cr.
Materials & Supplies Stores	94	28686.69	
Work in Progress	100	33919.36	
Factory Expense 10,332.23 / 3.63	154	10335.86	
Advertising	164	5792.51	
Administration & Genl Expense	168	3284.46	
Experimental	120	3377.58	
Selling Expense	160	6165.53	
Freight & Cartage on Raw Material	155	200.40	
Shipping Expense	164	533.71	
Operation of Trucks	158	118.54	
Furniture & Fixtures	118	48.98	
Rent	170	670.00	
Misc Supplies & Repairs 924.39 / 84.07	188	1008.46	
Battery Assembling Expenses	156	134.64	
Plant & Equipment	114	3240.95	
Accts Receivable R H Beach	83	5.60	
To Materials & Supplies, Stores,	94		26092.83
Pay Roll Factory 18,307.70	✓		
Office 5917.98	134		24225.68
Edison Chemical Works	86		13257.25
Petty Cash	94		377.12
Accts. Receivable	83		4683.22
" Payable	130		28887.17
Distribution of the invoices payable for the month of Sept. 1910 per Abstract of Expenditures, folio 114		97523.27	97523.27
Accts Receivable	83	11.20	
To Accts Payable	130		11.20
Check issued to Paul Latzke on Sept 13/10 entered by mistake in Accts Pay. column in Cash Book. Item was, however, properly posted			
Insurance	174	139.58	
To Insurance, Unexpired	106		139.58
To charge Ins. with the proportion of insurance expiring on policies for the month ending Sept 30/10			

September 30. 1910

Factory Expenses	154	70.18	
To Reserve for Accrued Expenses	141		70.18
To charge Factory Expenses with the estimated cost of Steam supplied during the month ending Sept 30/10 This estimated based on estimate of 1/10 for heating + 9/10 for heating during four winter months see fol. 195			
Taxes	137	103.97	
To Taxes accrued	139		103.97
To charge Taxes for the proportion applicable to the month of Sept. on 1/12 of $1243.50			
Interest on Funded Debt	176	2500.00	
To Int. on Funded Debt Accd. over due	135		2500.00
To charge Int. on Funded Debt with the interest earned on the outstanding bonds of this company during the month of Sept 1910			
Shipping Expense	162	47.41	
To Coty. Outward a/c 45-6			
Factory Expenses	154	71.13	
Stores Exp. Cartage on Raw Material			
To Operation of Trucks	158		118.54
To distribute the expense of Operation of Trucks for the month of Sept 1910 on the same basis as the previous 6 months see fol. 195			
Factory Expense	154	220.46	
a/c 15 General Superintendence			
To Administration Genl. Expense a/c 60-1	168		220.46
To correct error in distribution of General Office Pay Roll This amount is chargable to General Superintendence of Factory a/c 15 ~~a/c~~ Not to a/c 60-1			

September 30. 1910

General Factory Expenses	154	50.47	
a/c 15 General Superintendence 36.82			
" 26-1 13.65			
Work in Progress	100	4.10	
4255 (Making Exhibition Bonds)			
To Administration + Genl Expenses			
a/c 60-8	168		36.82
Work in Progress			
a/c 4255	100		13.65
Experimental	120		4.10
To correct distribution of foremen's salaries, charging the full amount of each against the sub-account (-1) of their respective departments			
General Factory Expenses	154	50.79	
a/c 27-4 3.03			
" 27-5 47.93			
Not posted 50.96 / .17 / 50.79			
(Reversing) Operation of Auto Trucks	158	17	
To Plant + Equipment	114		50.96
To correct error in distribution of Stores disbursements for month of September 1910			
Factory Expense	154	17	
Stores Expense a/c 25-6			
To Operation of Trucks Maintenance of Equipt.	158		17
To correct error in distribution of Stores disbursement for month of Sept. 1910: transferring to Stores account a/c 25-6, expense Operation Auto Trucks a/c 35			
Work in Progress	100	157.65	
4170 Wooden Horse for Fed. Storage Co.			
To Factory Expense	154		136
a/c 154, Maintn. of Equipment			
Work in Progress	100		1440
a/c 4170 Work on Trolley Car			
To correct distribution			

Factory Expense	154	1:19.29	
Wages of Foreman 4/c 11-1 26.18			
" Testers, Helpers 4/c 11-2 73.11			
To Work in Progress	100		119.29
Testing "A" Alles 4/c 1171 A 114.61			
" B Alles " 1171 B 4.68			
To correct error in distribution of Pay Roll for weeks of Sept 1-3 & Sept 10			
Work in Progress was charged with Labor of testing A & B Alles. Should have been charged to Factory Expense as this is a Testing Dept. expense. — 4/c #11			
Accts Payable	130	340.60	
To Misc Supplies & Repairs	188		176.32
Factory Expense	154		54.66
Store Expense – Freight			
Shipping Expense	164		109.62
Tel. Coty. outward 4/c 45-4			
To reverse entry made on 9/30/10 setting up charge for bills incurred and not entered that month for the following bills:-			
Firestone Tire & Rubber Co 109.35			
" " " 64.97			
Wells Fargo Co. 164.28			
340.60			
Advertising	164	15.20	
Test Runs 4/c 50-4			
To Operation of Trucks 4/c 50-4	158		15.20
To transfer a charge represented by bill dated 9/10/10 of Chas E Miller for – for bloomers shipped to R.E. Darling Grand Union Hotel. New York – These shows were made in connection with test runs and should have been charged as an Advertising expense			

Operation of Trucks	158	15.20	
To Shipping 4/c 45-4	164		6.80
Factory Expense 4/c Fab Coty on Raw Material	154		9.00
To distribute a credit in the acct of "Operation of Trucks"			
Miscellaneous Supplies & Repairs	188	190.84	
To Adm. & Genl Expense 4/c 60-9	168		20.00
Work in Progress S. Order 4026 1.93			
" " 11.25	100		13.18
Experimental	120		.84
Accts Payable, Firestone Tire & Rb Co 109.35			
Firestone Tire & Rb Co 64.97	130		176.32
To charge Misc. Supplies & Repairs acct with cost of sales credited to this acct.			
Accts Pay. items represent bills not yet received, the material of which has been billed over by us			
Sales of Parts	180	48.15	
To Misc Supplies & Repairs acct	188		48.15
To transfer from Sales of Parts to Misc Sp & Repairs acct a sale of potash to Adams Express Co. credited to Sales of Parts inaccurately Inv 9/14/10 Inv $53.50			
Insurance Matured	174	72.27	
To Insurance Unexpired	106		72.27
Being 1/6 of the excess premium on our Liability policy of the Fidelity & Casualty Co. (for 1 yr, expired 10/1/10) 434.52			
Amt. of original bill for the premium was based on a pay roll of $75000 including Officers. Actual pay roll was 30,025.17			
See our Voucher #10-146 bill dated 9/8/10.			
This excess insurance to be distributed over the last 6 mos of our fiscal period: Sept. Oct. Nov Dec. Jan & Feb 1911			

—30—				
Insurance	174	3 50 v		
To Reserve for Accrued Expense	141			3 50 v
To charge Insurance for unpaid Liability Insurance estimated on basis of last year's pay roll (9/1/09 – 8/1/10)				
This year's estimate 500.00				
Amt. paid for one member 8-2-10 150.00				
350.00				
Factory Expense	151	10 467		
Acct #1-5				
To Work in Progress	100			10 467
To #1340, Making Acetylene Gas				
Material 74.05				
Labor 30.59				
To charge Gen'l Factory Exp. with cost of making Acet. Gas used in welding		104.67		
Miscellaneous Supplies + Repairs	185	75 86		
To Work in Progress	100			75 86
To 4155 – Overhaul Batteries for Customers 7.86				
To 4260 To cover cost of recanvas Cells				
Material 2.00				
Labor 66.00				
75.86				
Advertising Expense	166	8 64		
To 50-3				
Adm. + General Expense	165	9 00		
To 00-7				
To Work in Progress	100			17 64
To 4266 – Making Exhibition Cells				
To 4269 Brass Flange and Rim Tire for Automobile				
Labor 9.00				
To credit Work in Progress with Advertising + Adm. Gen'l. Expense items				
Work in Progress				
To Reserve for Factory Expense		See entry folio		201
To charge Work in Progress with our estimate to be equal to the Factory Expense Basis on the cross period ending 9/30/10 for one of Supplies				

Materials + Supplies Store	94	30		
To Work in Progress	100			30 ✓
To charge Extras with Supplies to Customers				
credited to Store Acc. instead of Acc. 4157, Supplies to Customers				
These items were drawn out of store on 9/30 shipped to Anderson Savings Co. on same date @ 10.				
Our Ticket #1149				
9/30/10 charged to Acc. 4157				
Battery Assembling Expenses	150	1 26 2 09		
To Work in Progress	100			1 26 2 09
Acc. 1174 – Assembling 2 cells in trays and finishing trays				
Labor 90.00 Material 27.81				
2.31 6.00				
Acc. 1174 (for Assy) 25.81				
Acc. 4149 Cutting Handles and fixtures on Battery Posts.				
Material 2.31 Labor 4.00				
Acc. 4153 Changing Trays				
Material 1.50 Labor 159.50				
Acc. 4157 Supplies to Customers				
This acct. was charged with Supplies $14.78				
To charge Battery Expense $1262.09 with costs connected with trays and other assembling expenses				
Cost of Cells sold	150	1 39 6 73		
To Battery Assembling Expenses	150			1 39 6 73
To charge cost of Cells sold with Battery Assembling Expenses for the month of Sept. 1910				
Finished Cells	96	44 940 49		
To Work in Progress	100			44 940 49
To charge Finished Cells for costs of manufacturing the same leaving a net debit in Work in Progress representing the costs of unfinished cells				
1000 Ac cells @ 10.000		10 000 00		
Cells finished 1113 Ac " 15.270		17 000 16		
143 Bu " 6.105		1 873 63		
183 Br " 4.705		861 05		
		44 940 49		

September 30. 1910

Free Goods	166			30	7	4			
Cost of Cells sold	150			54	7	3	7	1	4
To Finished Cells	96							54	7
To credit Finished Cells account with the cells sold & shipped and then shipped goods during the mo of September 1910									
Cells sold:-									
533 A4 @ 12.[illegible]	6416.34								
2744 A6 12.45	34218.28								
194 A8 19.[illegible]	3878.40								
149 B6 6.48	966.61								
13 B8 4.25	55.25								
	54737.14								
Free - 5 B4 cells @ 6.25	31.25								

Duplicate entry see folio 197

Cost of Cells sold									
To Battery Assembling Expense									
To charge the Cost of Cells sold with the Battery assembling Expense for the month ending Sept 30/10									
Cost of Cells sold	150				1	5	0		
To D & E type Cells	94							1	5
To credit D & E Cells account with the cost or value of 1 E18 cell sold during the month of Sept 1910									
D & E type Cells	94				3	5	0		
To Sales of Cells	154							3	5
To credit the latter account with 1 E18 cell sold during the month of Sept 1910, and through now credited to D & E type Cells acct.									
Customers' Memo. Ledger	9	1	1	1	5	5			
To Cells the out on Memo.	69							1	1
To reverse entry, the cells out on memo are now included in Finished Cells on Inventory acct.									

September 30. 1910

Materials & Supplies	97			19	4	8	0		
To Fire Compensage on Raw Material	155							19	4
To charge Materials & Supplies with the transportation charges on material received in Store during the month of Sept. 1910									
Sales of Parts	154			4	6	7	0		
To Sales of Filling Outfits	156							4	6
To transfer sales of Filling Outfits during the month of Sept 1910 from Sales of Parts to Sales of F.O.									
Sales of Parts	154		1	1	2	5	8		
To Work in Process	100							1	1
To credit Work in Process with parts sold during the month of Sept 1910									
Work in Process	100	8	7	3	3	5	6		
To Reserve for Factory Expense	153							8	7
To charge Work in Process with the proportion of Factory Expense applicable to the month of Sept 1910									
Based on the ratio of Factory Expense to direct labor charges to Work in Process during the six months ended 9/1/10									
1137% on 77351 direct labor charges to Work in Process									

October 31. 1910

		Material	Labor			
Factory Expense				154	5,68 —	
	1-5	141.25	44.20			
	1-4	15.14	10.85			
	2-4	2.45	29.49			
	3-4	.05 / 5.45	11.37			
	4-5	—	1.80			
	4-4	49.40	—			
	5-5	—	3.19			
	8-4	1.55	—			
	11-4	.12	12.28			
	11-5	4.34	17.78			
	15-4	.31	137.62			
	18-6	11.55	67.88			
		227.28	336.96			
Battery Assembling Expense		Material	Labor	156	38,37	
		31.78	350.59			
Advertising Expense				164	67,82	
		29.45	37.83			
Experimental			4.80	168	4,80	
Furniture & Fixtures		.08	2.38	118	2,83	
Plant & Equipment		9.45	5.36	114	14,81	
Work in Progress						
	237	—	13.00			
	966	1.76	5.53			
	017	7.77		100	5,46	
To Work in Progress				100	1,175,55	109,55
		Material	Labor			
	1628	—	3.80			
	1629	.12	9.08			
	1631	—	12.50			
	1636	.31	17.78			
	1639	.31	137.62			
	1648	.08	—			
	1696		4.80			
	1698	.08				
	1704	2.76	5.53			
	1708		49.44			
	1709	1.46	3.85			
	1711		2.38			
	1722	3.99	3.00			
	1734A	22.07	6.64			
	1740	141.25	44.20			
	1833	.01	29.49			
	1834	1.55				
	1882	12.14	10.85			
		213.77	346.59			
		Forward	103			

October 31. 1910

	Material	Labor			
1633	11.85				
1637		37.60			
1647		8.40			
1650		3.19			
1652	2.48	13.05			
1655		1.80			
1657	4.03				
1659	.07	2.48			
1738	7.77				
1748	2.44				
1761	.12				
2249	1.50	1.20			
4243	8.19	344.39			
4266		.93			
4300		43.86			
4276	1.50	1.50			
4277	7.83	2.86			
Dep. 4255	.77	80			
"	3.13	2.30			
	263.77	1,493.76			
		263.77			
		1,757.55			

To transfer special shop orders to their proper accounts. These were originally charged "Work in Progress"; to be transferred and distributed at the end of each month.

Heating & Annealing Dept	to 2-1	K		2,85	
Flaker Dept	8-1	K		346,40	
Rubber Testing "	10-5	K		25	
To Hydrate Dept	to 7-1	K			1,534
Rubber Testing Dept	10-1	"			2,240
Shipping Dept.	to 45-1	16 ✓		1,587	
Battery Assembling Exp.		156		61,40	
To Test Dept	to 11-1	1			22,01
Factory Exp.		154			
Factory Expense		154			
Finished Stock Room Dept	to 26-1			50,40	
To Work in Progress		100			50,40
	to 4255	✓			

To correct distribution (above a journal entry) of foreman's wages, charging the full amounts of such to sub acct 1 of their respective departments

October 31. 1910

	Fol.	Dr.	Cr.
Accounts Receivable	83	74000.81	
Materials & Supplies (Stores) — Credits	9x	62.00	
Shipping Expense 45-11 "	16x	.75	
Misc Supplies & Repairs "	188	20.54	
Sales of Parts "	184	32.56	
" " Filling Outfits "	186	17.00	
" " Cells A & B types 212455	✓		
D & E " 190.	18x	2314.55	
To Sales of Cells	18x		71826.05
" " Parts	184		1285.74
" " Filling Outfits	186		357.00
Misc Repairs & Supplies	188		117.14
Shipping 45-4	16x		66.88
Materials & Supplies (Stores)	9x		340
Accts Receivable (credits issued)	83		2455.40
Distribution of sales for the mo. of Oct. 1910 per Abstract of Sales folio 84		76448.21	76448.21

— Oct 1. 1910 —

	Fol.	Dr.	Cr.
Accounts Payable	130	2054359.62	
Thos. A. Edison	10		2054359.62
To Thos. A. Edison	133		

To transfer the account of Thos. A. Edison from the Accts. Payable Ledger to the General Ledger

— 1 —

	Fol.	Dr.	Cr.
Advances to Employees	85	3153.08	
To Accts Receivable	83		3153.08

To open a controlling account with employees to whom expense money has been advanced

These individual accounts are kept in the Accts Receivable

— 31 —

	Fol.	Dr.	Cr.
Insurance	174	198.80	
To Insurance Unexpired	106		198.80

To charge Insurance Acct. with the proportion of insurance expiring during the month of Oct 1910

Oct. 31. 1910

		Fol.	Dr.	Cr.
Edison Chemical Works	2.83 / 120. / 80 / 40. / 100. / 100. / 130 / 170. / 140. / 30 / 130 / 100.	86 / ✓	1142.83	
Accounts Receivable	1.50 / 28.23 / 36.25 / 1.47 / 7.20 / 48.51 / 115.83 / 20.50 = 251.49; 3.60 / 58.63 / 51.88 / 30.09 / 30.50 / 107.88 / 2.89 / 350.– = 635.47	✓ / 83	894.96	
Accounts Payable	16.75 / 55.60 / 7.24	130	79.59	
Advertising Expenses 50-5		164	1401.47	
Work in Progress (Hydrate rolls)		100	314.76	
Administration and General Expense 60-9		168	.60	
D & E type Cells		94	765.00	
To Edison Chemical Works		86		314.76
Accts Receivable	120. / 1.47 / 645.	✓ / 83		766.47
Advances to Employees, J Kelly		85		.60
Accts Payable Thos A Edison		130		1400.00
Miscellaneous Supplies & Repairs		188		593.88
Frt & Exp. on Raw Material		155		22.00
Rent		170		350
Materials & Supplies (Stores)		9x		1140
Shipping Expense 45-4		16x		7.20
Advertising " 50-5		164		1.47
Factory Expense 8-5		154		2.83
			4599.21	4599.21

Distribution of "R M" bills and credits issued during the month of Oct. 1910 per record in Abstract of Expenditures fol. 147

	Fol.	Dr.	Cr.
Factory Expenses	154	70.18	
To Reserve for Accrued Expenses	141		70.18

To charge Factory Expenses with the estimated cost of Steam supplied during the month ending Oct 31. 1910.

This estimate is based on 1/10 for drying and 9/10 for heating

October, 1910

– 31 –

Account	Folio	Debit	Credit
(Stores) Materials & Supplies	92	34736.35	
Factory Expense	154	13684.55	
Selling Expense	160	6396.41	
Advertising Expense	164	6792.00	
Freight & Expressage accs #20	155	174.29	
Shipping Expense	162	804.28	
Plant & Equipment	114	7245.21	
Miscellaneous Supplies & Repairs	188	926.57	
Administration & General Expense	168	3765.81	
Work in Progress	100	43454.79	
Furniture & Fixtures	118	191.41	
Battery Assembling Expenses	156	402.11	
Operation of Trucks	158	241.89	
Experimental	120	4016.60	
Discount on Accts Receivable	179	1.12	
Advances to Employees G W Langdon	85	1.00	
Insurance Expired	174	2.89	
Insurance, Prepaid	106	434.22	
Rent	170	670.00	
Edison Chemical Works Fidelity & Casualty Co.	86	53.06	
R H Beach Accts Receivable	83	2.98	
Patents	110	55	
To (Stores) Materials & Supplies	92		34689.52
Pay Roll Office 5789.89	✓		
Factory 24,117.74	132		29907.63
Thos. A. Edison	133		6080.90
Edison Chemical Works	86		21345.88
Advances to Employees	85		3944.95
Petty Cash	72		331.33
Accounts Receivable	83		1423.31
Accounts Payable	130		26329.02
		124052.54	124052.54

Distribution of Vouchers for the month of October 1910 per Abstract of Expenditures folio 124

Account	Folio	Debit	Credit
Interest on Funded Debt	176	250.00	
To Int on Funded Debt Accd. not due	135		250.00

To charge Int. on Funded Debt with the interest accrued on the outstanding bonds of the company during the month of Oct. 1910

October 31. 1910

Account	Folio	Debit	Credit
Taxes	172	103.97	
To Taxes Accrued	139		103.97

To charge Taxes with Taxes accrued for the month of Oct 1910 or 1/12 of $1247.62 the total for year of 1910

Account	Folio	Debit	Credit
Insurance	174	13.13	
		35.02	
To Reserve for Accrued Expenses	141		35.02
Insurance Unexpired	106	157.50 ÷ 12 =	13.13

To charge Insurance with the estimated premium of Liability Insurance applicable to the month of October/10 Estimate based on premium paid for the year ended Aug 17. 1910, viz: $560.22

Total premium $560.22

Less Amt. taken up in Aug 1910 accts.,

1/24 of $157.50 (pd per Vchr. 8-256) 6.56

11/12 mos. ÷ 553.66

Account	Folio	Debit	Credit
Materials & Supplies	92	152.29	
To Frt & Cartage on Raw Material	155		152.29

To charge Material & Supplies acct. with transportation charges on goods received in Store during the month of Oct. 1910

Account	Folio	Debit	Credit
Shipping Expense	162	96.76	
Frt & Ctg Outward 45-4			
Factory Expense	154	145.13	
Stores Expense, Ctg. on Raw Material 25-6			
To Operation of Trucks	158		241.89

To apportion the expense of Operation of Trucks for the month of Oct 1910 on the basis of 4 hours per day being applicable to Shipping Dept & 6 hours to Cartage on Raw Material, Stock Room expense.

Total $241.89 – 40% = 96.76

241.89 60% 145.13

Materials + Supplies. Store	94		67	25				
Drawn charged out — credited twice to Store								
1st charge Store out twice + 2d in distribution of Stores								
Selling Expenses	160		24	00				
4 x 20 - 5								
for 1 motor regulator for home phonograph given to E Gunnipser, exhibit Nat'l Prof Edison Business Club								
Oland + Equipment	114		24	50				
For one for Auto Show known not to stock on Our Ticket #1211 - 9/26/10 on an order signed by O M Olin - three floors for use in work to build 1-50 amp. Rectifier See order on E A Edison #25943								
Battery Assembling Expenses								
Drawn Store in G/L #1157								
Assembling - Sundry Mats, tools etc	38.96							
Hour Meters	54.-							
Spark Converters	12.15							
Trays	548.43							
Spark Coil Cores	8.75							
	662.37							
Less items erroneously charged to Battery Assembling Expenses in Sept 1910 + credited to G/L #1157								
Dry Cells	54.38							
Bills	19.37	73.75						
		156	588	62				
To Work in Progress G/L #1157	100					683	32	
Materials + Supplies, Store	94		16	00				
To Work in Progress G/L #1157	100					16	00	
To correct error in crediting Mr. O. & charging Work in Progress G/L #1157 with $40.- for 1 motor + regulator bkd. from our stock room on Our ticket #1160 - 9/26/10 instead of as $40.- less 40%.								

— 31 —

Sales of Parts	184		1	53	18			
To Work in Progress	100					1	53	18
To credit Work in Progress with the sales of Parts for month of October 1910								

— 17 —

Thomas A Edison	133	19980	00					
To Capital Stock	147					19980	00	
To change the account of Thos A Edison with 19,980 shares of the Capital Stock of this company Certificate #91 dated Oct 17. 1910								
Cal. in 90 "Edison"								
in Auditorium 9/30 - 19,980.00								
Misc. Supplies + Repairs	188		49	40				
To Battery Assembling Expenses	156					49	40	
To charge Misc Supplies + R. with the following items which were charged in Sept acct. to Battery Assembling Expenses through error.								
1 Stutebaker Pinion	12.50							
1 30 x 3½ Dia Shoe	29.15							
1 30 x 3½ Inner Tube	6.75							
	49.40							
Miscellaneous Repairs + Supplies.	A							
Accts Payable	130		66	97				
To Misc Supplies + Repairs.	188					66	97	
To reverse a part of Journal entry made 9/30/10 charging Misc O + R with bills of the Firestone Dia R Co. not vouched on Sept 30 - viz. 109.35								
	66.97							
	176.32							
66.97 voucher #10-134								
109.35 not yet vouched 9/30/10								

31

Cost of Cells sold

To Battery Assembling Expense — 150 — 409.39 — 409.39

To charge cost of cells sold with expenses in connection with assembling the cells into batteries – for the month of Oct 1910

—31—

Cost of Cells sold — 150 — 6440.11

Free Goods — 166 — 113.13

To Finished Cells — 96 — 6451.24

To credit Finished Cells sold with the cells sold or shipped and those shipped gratis during the month of October 1910.

Cells sold:

887	A 4	973.67
2895	A 6	4358.08
453	A 8	904.38
60	B 2	120.30
260	B 4	573.58
		6440.11

Cells free:

2	A 4	2.91
15	B 2	9.22
		112.13

Work in Progress — 100 — 12751.46

To Reserve for Factory Expenses — 153 — 12751.46

To charge Work in Progress with the proportion of Factory Expenses applicable to the month of Oct 1910

113% of $11.284.92

See entry for Dept on file 201

Finished Cells — 96 — 6483.55

To Work in Progress — 100 — 6483.55

To charge Finished Cells for costs of manufacturing the same leaving a net debit in Work in Progress representing the cost of unfinished cells

Cells assembled.

635	A 4	@ $10.4858	6656.33
2916	A 6	15.298	44630.55
436	A 8	19.992	8716.51
265	B 2	4.505	1193.57
567	B 4	6.148	3485.91
			64833.55

Cost of Dakes (Cells) — 153 — 42.75

To D & C. Type Cells — 94 — 42.75

To charge Cost of Cells sold with inventory cost of D & C Type cells sold during the month of Oct 1910 — vz.

19 E 27 Cells @ 2.25

Administration & Genl. Expense — 168 — 6.50

To 60-3

To Factory Expense — 154 — 6.50

To correct posting in voucher book. This amount was posted in Factory Expense column but should have been chgd. to #60-3 (Stationery & Ptg.)

Administration & General Expense — 168 — 6.50

To #60-8 Engineering Expense

To Factory Expense — 154 — 6.50

This amount was charged to Test Dept Expense (To 60-5) but should be charged to To #60-8

Thos. A. Edison — 133 — 625.44

To charge him for R.M. bill 688 – Mills — 525.60

689 " 99.84

Accts Payable — 130 — 1400.00

To Accts Payable — 130 — 625.44

Thos. A. Edison — 133 — 1400.00

To credit Edison for R.M.

credit #133 – Mills

31

Profit & Loss — 144 — 3.60

To Matured Interest on Funded Debt — 136 — 3.60

To set upon the books the liability for coupons due and unpaid prior to Feb 28, 1910 for details as follows:

Coupons due June 1, 1910 under prior charts, credited to Thos A Edison in Aug 1910 accounts (Voucher # 473) $14,160.—

Coupons #498 due 1/1/10, Paid 1/9/10 30.—

473 — 14,190.—

Amount computed to be outstanding at time set up on the books on Feb 28/10 461.— 13,830.—

Amount of this adjustment 1.— 360.—

— 31 —

D & E Type Molds — 94 — 9.00

To Cost of Molds — 150 — 9.00

To charge D & E Molds for the 60 E 18 returned by Lawndale Trunk Drying & Cleaning Co (per our credit Memorandum dated Oct 31/10 of 190.00) @ inventory cost, or $1.50 ea. 9.00

— 31 —

Pottery Assembling Expenses — 150 — 80.18

Acct 30-1

To Factory Expense — 151 — 80.18

— " — 11-2

To correct error in distribution of Pay Roll

— 31 —

Accts Receivable — A

Anderson Carriage Co. — ✓ — 808.00

To Accts Receivable — A

Anderson Carriage Co. — ✓ — 808.—

Consgt. #6

To charge Anderson Carriage Co. against the with goods on consignment, sold as follows:

440 A 6 @ $16 $704.—

80 A 4 " 10.50 840.—

2% Selling Agents Co 17.—

Expressage on bill #6 4.

808.—

—1—										
Discount Acct.	199				7	50				
To Accounts Payable	130								7	50
A. Zitkowski	285									
To correct a charge of disc. in error by the 7% on A. Zitkowski's invoice, Oct 11/10 Voucher 10-100 — paid Nov 5/10 — Discount was deducted from bill rec. enclosed for rec. and therefor should not have been charged in the Cash book when check was issued										
—30—										
Accounts Receivable	83	90	3	7	0	26				
Sales of Leather — Credits for returns, etc.	184		8	5	3	4	53			
Materials + Supplies — Stores "	94			1	1	6	00			
Sales of Coke "	181					4	4	05		
Shipping Expense % 45-4 "	164						5	80		
To Sales of Leather — Aa 1,792,1.35 /										
L 87,982 /										
F 11,350.40 /										
Bv 793.80 /										
U 23,040.00	184								86	33 7 75
Sales of Filling Outfits	186									5 13
" " Coke	181								2	59 0 38
Misc. Supplies + Repairs	188									20 07
Shipping Expense 45-4	164									67 40
Adm. Journal Expense 60-5	168									08
Accounts Receivable	83								8	79 4 96
Materials + Supplies	94									3 56
Distribution of Sales per Abstract of Sales folio 90 (for month of Nov. '10)									4	1 10
—30—										
Insurance										
To Insurance Unexpired	134			1	9	8	00			
To charge Insurance acct. with the proportion of insurance expiring during the month of November 1910	106									1 98 00

—30—										
Accounts Receivable	83		1	7	4	7	39			
Edison Chemical Works	86		1	7	3	0				
Accounts Payable	130			1	6	0	91			
Thos. A. Edison	133				7	0	6	6		
Shipping Expense % 45-4	164						4	07		
Materials + Supplies	94						9	1		
Sales of Coke (Misc.)	154				1	2	4			
D.C. Type Belle	19		1	0	7	2	50			
266 E 27 bills										
266 E 18 "										
To Accounts Receivable	83								10	75 05
Shipping Expense % 45-4	164									2 11
Advertising % 50-3	164									43 25
Misc. Supplies + Repairs	188									778 39
Factory Expense % 15-4	154									17
Inst. + Exp. on Raw Material	155									19 61
Rent	170									350
Materials + Supplies	94								1	23 6 25
Work in Progress	100									28 95
Administration + Clerk Expense % 60-9	168									40
Plant + Equipment	114									400
Sales of Scrap	190									75
Selling Expense % 40-5	160									58
Distribution of P.M. bills for the month of Nov. 1910 — as detailed charge in Abstract of Expenditures folio 148										
—30—										
Insurance Acct.	134			4	8	1	14			
To Reserve for accrued Expense	141									35 02
Insurance Unexpired	106									13 12
To charge Insurance with the estimated premium on Liability Insurance applicable to the mo. of Nov. 1910 see Journal entry, Oct 31 — folio 107										

— 30 —

Allowance Acct

To D & B type bills 180 | 50 9 75 | 50 9 75

To credit D & B type bills acct. for allowance to Lanstone for returned D & B. bills, in excess of the inventory value—

180 E47 rec'd in Oct/10 } 170—
6 E12 " " "
286 E47 " " Nov/10 }
146 E12 " " " 1149 75

Difference between 509 75
amt of credits issued by inventory value viz:-
12 for E12
2 " E47

— 30 —

Factory Expenses 154 | 701 74 | 631 57
To Reserve for Accrued Expenses 141 | 70 17

To charge Factory Expenses with the estimated cost of steam supplied during the month ending Nov 30 - 1910

Estimate based on cost of steam for year ended Oct/10 $4000—
Heating - Nov. Dec. Jan. Feb. Mch. 5 mon.
Drying 12 month fol. year 10 -
Heating 5/12 = 5/12 } = 5/7
Drying 7/12 = 7/12 }
5/7 × 4000— 2857.14
1/7 × 4000— 571.43
4000—

1/10 of 2857.14 = 631.57 cost per mon. of heating for the 5 mon.
1/10 of 571.43 = $70.17 cost per mon. for drying for rest of the 12 mon. of the yr.

— 30 —

Interest on Funded Debt 176 | 2500 | 2500

To Interest on Funded Debt Acct. int. due 135

To charge Interest on Funded Debt with the interest accrued on the outstanding bonds of the company during the month of Nov. 1910.

— 30 —

Taxes 137 | 103 97

To Taxes Accrued 139 | 103 97

To charge Taxes with taxes accrued for the month of Nov. 1910
1/12 of 1247 52 taxes for yr.

30

Profit & Loss Acct. 144 | 508 20

To Taxes Accrued 139 | 508 20

To charge Profit & Loss for the taxes on personal property of this company for the year of 1909 as per Order of Dir. $ 21000— @ 24 per 1000—
See Vchr 11-287 — Notl. Chron. Co

— 30 —

Materials & Supplies 97 | 270 45

To Fact. Expenses Inward 155 | 270 45

To charge Materials & Supplies Acct with transportation charges on goods received in store during month of Nov. 1910

— 30 —

Shipping Expenses 164 | 83 11

Fo 45-4

Factory Expense 154 | 1 24 67

Fo 25-6

To Operation of Trucks 155 | 207 78

To apportion the expense of operation of trucks during the mon. of Nov 1910
40% of total (207.78) to Shipping Exp.
60% . . (.) . Factory .

— 30 —

Accounts Payable 130 | 109 35

To Misc Supplies & Repairs 129 | 109 35

To credit the bottom acct. for a bill of Firestone Tire & Rc. of 109 35 Vchr 11-110 rec'd & entered 7/1/10
This is reversal of an entry made 7/30/10 setting up this liability into then entered on our books, see Journal folio 147

November 30. 1910

Profit & Loss Acct.	114	1240.00		
To Taxes Accrued	139		1240.00	
To charge Profit & Loss Acct with part of Taxes for the year 1910 applicable to the months of January & February less the amount set up on new books				
Total taxes for year of $1910 —				
Glen Alby Real Estate	1242.00			
Damage Premiums	300.			
Water on 1/4 of a year	197.50			
Less taxes acct. 7% 1910	1739.			
	500.			

Finished Cells	96	67135.74		
To Work in Progress	100		67135.74	
To charge Finished Cells for costs of manufacturing, the same leaving a nil debit in Work in Progress representing the costs of unfinished cells				
Cells accumulated —				
616 A 4 @ 14.0463	6409.05			
3768 A 6 15.334	44588.43			
504 A 8 13.994	13034.77			
649 B 4 6.148	3992.69			
	67135.74			

Cost of Cells sold	150	6797.26		
To Battery Assembling Expenses	156		6797.26	
To charge Cost of Cells sold with expenses in connection with assembling cells into batteries during the month of Nov. 1910				

November 1910

Cost of Cells sold	150	7197.03		
To Finished Cells	96		7197.03	
To credit Finished Cells with cells sold and shipped and those shipped gratis during the month of November 1910				
Cells sold & shipped :-				
667 A 4	6765.41			
3549 A 6	50206.66			
401 A 8	5016.77			
194 B 4	832.77			
395 B 6	2408.42			
5016	71197.03			

— 30 —

Work in Progress	100	1401163		
To Reserve for Factory Expenses	153		1401163	
To charge Work in Progress with the proportion of Factory Expenses applicable to the month of Nov. 1910				
11.37% of $14392.69, the rate for the month.				

— 30 —

Accts Receivable	83	1321.17		
To Advances to Employees	85		1321.17	
To credit Advances to Employees with cash receipts or deposits for their acct credited through error to Accts Receivable —				
Oct 1910	1332.44			
Nov "	58.73			
	1321.17			

— 7 —

Accts. Receivable	×		
Anderson Carriage Co.	✓	17 77 56 65	
To Accts. Receivable	×		
Anderson Carriage Co.	✓		
Consigt. Acct.	—		17 77 56 65

To charge Anderson Carriage Co. (regular A/c) with consignment goods sold for their report and remittance received here Nov 7/10 as follows:

1100 A & C Cells @ 16¢ 176.00
15 Filling Outfits @ 1.00 15.00
Bill 7/10 for Solution 2.65
$177.65

— 21 —

Accts. Receivable	×		
Anderson Carriage Co.	✓	6 24 —	
To Accts. Receivable	×		
Anderson Carriage Co.			6 24
Consigt. A/c.			

To charge Anderson Carriage Co. on their regular acct. for goods on consignment sold for their report and remittance received here 7/10, as follows:

40 A & C Cells @ 16¢ 6.40
Less 2 filling Outfits 16
$6.24

— 31 —

Materials & Supplies	94	57 730 15	
Factory Expenses	154	27 820 99	
Selling Expenses	160	54 955 66	
Advertising Expenses	166	4 531 75	
Freight & Cartg. Inward	155	555 43	
Shipping Expenses	164	72 48	
Plant & Equipment	114	14 517 04	
Miscellaneous Supplies & Repairs	172	184 67	
Work in Progress	100	45 051 48	
Administration Dept. Expenses	168	3 597 56	
Furniture & Fixtures	118	37 76	
Battery Assembling Expenses	156	603 07	
Operation of Trucks	158	76 558	
Experimentals	170	4 999 10	
Rent	170	1 377 34	
Obsolete & Defective Stock	151	177 56	
Edison Chemical Works	86	35 00	
Cost of Cells sold Orange Carriage Co. & David Lines	150	75 00	
To Cotty Cash	74		3 850 75
Materials & Supplies Dept.	94		48 876 33
Thos. A. Edison	133		9 060 15
Edison Chemical Works	86		
Folio 11-03 72.85 ✓			
" 11-331 15.15 ✓			
" 11-334 [illegible] ✓			
172.85 ✓			29 097 81
Pay Roll	137		36 309 67
Accts. Receivable	83		1 342 14
Accts. Payable	130		41 473 49
Advances to Employees	55		1 797 73
Distribution of vouchers for the month of December 1910 per Abstract of Expenditures, folio 146		112 551 13	165 551 13

December 1910

— 31 —				
Accounts Receivable		83	87853.27	
Accounts Payable		130	743.15	
Sales of Cells				
Cells ret'd. B4 105 cells	752.–			
A4 106 "	1166.40			
A6 101 "	1620.			
A8 70 "	1820.			
	5358.40	184	5358.40	
Sales of Parts				
Solution returned	40.			
Trays, insulators	17.99	184	57.99	
Sales of Filling Outfits		186	8.–	
To Sales of Cells				
B2 628.20 less allowances 10.20	618			
B4 5102.80 " 79.20	5023.60			
A4 19352.05 —	19352.05			
A6 48452. —	48452.–			
A8 11460.80 " 301.60	11159.20			
	84608.85	184		84608.85
Misc. Supplies & Repairs	42.86	✓		
E Solution	116.10	188		159.96
Sales of Parts	2304.88	✓		
less E Sol.	116.10			
	2188.78	✓		
less allowances	2.36			
	2186.42	✓		
Plus Work in Progress	321.34	184		
	2507.76			2507.76
Materials & Supplies	362.–			
less drums sold	98.	92		264.
Sales of Filling Outfits	445.10	✓		
less allowances	2.–	186		443.10
Shipping Expense				
a/c 45-4	117.34			
+	2.20			
	119.54			
less cancelled chg.	10.50	162		109.04
Administration & Genl. Expense				
60-5		168		0.51
D&E Cells		94		2.00
Accts Receivable (credits)		83		5926.05
Distribution of the sales for the month of December 1910 per Abstract of Sales folio 101-103			94020.81	94020.81

December 1910

— 31 —				
Accounts Receivable		83	639.71	
Accounts Payable		130	2.40	
Edison Chemical Works		✓		
RM bills		86	1660	
D&E type Cells				
100 E18	120.–	✓		
62 E27	139.50	✓		
84 E27	357.–	✓		
44 E27	158.40	✓		
64 E27	192.–	✓		
	966.90	94	966.90	
Sales of Filling Outfits		186	9.–	
To Accts Receivable		83		1006.63
T. A. Edison RM Cr #127		133		6.25
Misc Supplies & Repairs		188		202.68
Materials & Supplies		92		1645.92
Freight & Ctg Inward a/c 20		155		4.13
Rent		170		350.
Factory Expense		154		18. ✓
a/c #15-6		✓		
Shipping Expense		162		34. ✓
a/c 45-4		✓		
Selling Expense		✓		
a/c 40-5	2.40	✓		
40-7	8.–	160		10.40 ✓
Distribution of "R M" debits and credits for the month per Abstract of Expenditures fol. 151			3278.01	3278.01
— 31 —				
Interest on Funded Debt		176	2500.—	
To Interest on Funded Debt accd., not due		135		2500.—
To charge Interest on Funded Debt with the interest accrued on the outstanding bonds of the company in the month of December 1910				
— 31 —				
Taxes		172	103.96	
To Taxes accrued		139		103.96
To charge Taxes with Taxes accrued for the month of December 1910 or 1/12 of 1247.52 (total taxes for the year)				

—31—

Insurance — 174 — 1,985.00

To Insurance Unexpired — 106 — 1,985.00

To charge Insurance Acct with the proportion of insurance expiring during the month of December 1910

—31—

Insurance Acct — 174 — 48.16

To Reserve for accrued Expenses — 141 — 35.03

Insurance, Unexpired — 106 — 13.13

To charge Insurance Acct with the estimated premium on Liability Ins (Liability Ins.) applicable to the month of Dec '10 see Journal entry fol. 207

—31—

Allowance Acct — 180 — 305.40

To D & E type Cells Acct — 94 — 305.40

To charge Allowance acct for the difference between the value of D & E cells returned and the amount of credit allowed for such credit credit allowed for

Cells rec'd: 60 E18 — 120.00

504 E27 — 806.40

926.40

Residual value of above —

60 E18 @ 1 D. 90 — 108.00

504 E27 @ 1 D. 60 — 806.40

914.40

305.40

—31—

Reserve for Cells recd. on Memo. from Customers — 199 — 4,275.00

D & W & E Cells — 94 — 4,275.00

To credit D & E cells & for cells returned prior to 31/10. & for which (Memo) credits were issued during the month of Dec. 10. These cells were held by us on Memo. & shown in our acct, Reserve for cells held on Memo. from Customers

190 E27 cells @ 22½ (residual value)

—31—

Finished Cells — 96 — 62,073.00

To Work in Progress — 100 — 62,073.00

To charge Finished Cells with the cost of manufacturing the same leaving a net debit in Work in Progress representing the cost of unfinished cells

Cells assembled

A4	1388 cells	10,441.17	
A6	3010 "	46,275.94	
A8	103 "	608.13	
B4	190 "	765.88	
B6	727 "	4,581.07	
		62,073.00	

—31—

Cost of Cells sold — 150 — 603.07

To Battery Assembling Expenses — 156 — 603.07

To charge cost of cells sold with expenses in connection with assembling the cells into batteries during the month of December 1910

—31—

Cost of Cells sold — 150 — 74,808.84

To Finished Cells — 96 — 74,808.84

To credit Finished Cells Acct with cells shipped and billed in the month of December 1910 as follows:

A4	1600 cells net	16,993.29
A6	4875 " "	44,276.47
A8	450 " "	3,936.30
B4	145 " "	573.14
B6	650 " "	4,332.09
		74,808.84

December 31. 1910

Shipping Expense	116✓		106 95✓		
For Cartage Outward. to 45-4					
Factory Expense	154		160 43✓		
Store exp. hauling on Raw Material					
To Operations of Trucks	158			267 38	
To apportion the expense of Operation of Trucks for the month of December 1910 on the basis of 4 hours per day being applicable to Shipping Expense & 6 hours to Cartage on Raw Material					
4 hrs. 40% of 267.38 (Shipg)			106 95		
6 " 60% " 267.38 (")			160 43		
			267 38		
Work in Progress	100	1418 63			
To Reserve for Factory Expense	153			1418 63	
To charge Work in Progress with the proportion of Factory Expenses applicable to the month of December 1910					
113% of labor charged to Work in Progress during month of Dec. 1910 on Nos 12 to 42, 44					
Factory Expense	154	551 10			
Store expense hauling & - For Trucks 45-7	1				
To For Stg on Raw Material	155			551 10	
To charge Factory Expense with transportation (on raw material) incurred					
Sales of Cells	137✓	2714 40			
To Accounts Receivables	13			2714 40	
To correct error in entering sales for the month of November					
Invoice # 5980 entered Dec 3 1910 to Mesrs Trowbridge originally entered in November Sales Record but transferred to December Records after totals had been posted to General Ledger					
45 A 6 Allowance		1370			
46 A 8 " "		1344 40			
		2714 40			

December 31. 1910

Interest on Funded Debt Accrued & not due	135	15000			
To Matured Int. on Funded Debt	136			15000	
To transfer the interest on Bonded Debt due Dec 31. 1910 from Interest on Funded Debt accd. not due					
— 8 —					
Accts Receivable	×				
Anderson Carriage Co	✓		65 — 45		
To Accts Receivable	×				
Anderson Carriage Co	✓			65 — 45	
Contract Acct.					
To charge Anderson Carriage Co on their regular acct. with goods sold out of our patterns etc held by them on consignment as per their report & remittances rect. here on Dec 8/10 as follows.					
20 A 6 @ 6/-	6 00				
1 Filling Outfit	2/-				
Express exp	4 45				
Bill Nov 4/10	65 — 45				
— 14 —					
Accts Receivable	×				
Anderson Carriage Co	✓		36 16 —		
To Accts Receivable	×				
Anderson Carriage Co	✓			36 16	
Contract Acct.					
To charge Anderson Carriage Co on their regular acct with goods sold from consignment per their report & remittances rect. here 14/11/10 as follows					
200 A6 Alls @ 6/- 50%					
1 Filling Outfit 2/- 7%					
$36 16					

— 16 —

Notes Receivable — 81 — 518 50

To Accounts Receivable — 83 — 518 50

Babcock Elec. Carriage Co.

For 3 months note dated Jan 14, 1911 payable to our order at Central National Bank Buffalo N.Y. for $518.50, with interest

Note in safe, sent to Mr. H. F. Miller

— 31 —

Accounts Payable — 130 — 35

Gen'l Automobile Supply Co.

To Accounts Receivable — 83 — 35

General Automobile Supply Co

To transfer our Vchr. 11-142 to credit of Gen'l Auto Supply Co from Accts Pay. to Accts Rec. Ledger

31

Accounts Payable — 130 — 17 25

M A Dinger

To Advertising Acct. — 164 — 17 25

a/c 50-3

To cancel credit to M A Dinger per his bill Oct 10/10 Vchr. #10-253

This bill was paid by our salesman, H L Davison and the item was charged on his expense sheet - Voucher #10-15

— 31 —

Administration & General Expense — x — 75.00

a/c 60-12

To Administration & Genl. Expense — x — 75.00

a/c 60-6

To transfer expense of F L Dyer - Voucher #10-110 from acct #60-6, Legal Exp. to #60-7, Misc. Exp.

This expense was incurred in connection with establishing an agency for our batteries in Canada

— 31 —

Administration & Genl. Expense — 168 — 4 00

a/c 60-7

To Materials & Supplies — 94 — 40

To credit Store for preparing a cushion used on remotor

This item was included on bill dated 7/9/10, P Clayson, Vchr. 11-316 charged to (Store) Materials & S.

— 31 —

Plant Equipment — 114 — 26 63

To Factory Expense — 154 — 26 63

a/c 50-4

To transfer from Factory Expense a/c to Plant & Equipment cost of 3 sets of Monel Metal brought from Stores a/c per our Voucher #2-106 (P.C.E.S.) and erroneously charged to Factory Expense. This monel metal was used for making Flake Drying Cones, new equipment.

— 31 —

Operation of Trucks — 158 — 6 —

a/c 35-5

To Administration & Genl. Exp. — 168 — 6 00

60-7

To transfer from Adm. & Genl. Exp. cost of licenses on 2 Lansden Trucks paid (per Voucher #11-124 #16) to J B A Smith, Commissioner of Motor Vehicles (N.J.)

One of these licenses should have been charged to Operation of Trucks

— 31 —

Accts. Receivable — 83 — 120 40

F. L. Dyer

To Accts Payable — 130 — 120 40

F. L. Dyer

Transfer proofs, Dec 21/10 94.05

and Dec 16/10 26.35

from Accts Pay. Ledger to Accts Rec. Ledger in Accts Pay. column in Debit of the

January 1911

		Fo.	Dr.	Cr.
— 31 —				
Accounts Receivable		83	420.92	
Accts. Payable		130	213.24	
Edison Chemical Works	40.	86		
	20.–	✓		
	324.38	✓	384.38	
Misc. Supplies + Repairs		188	109.34	
D + E Cells		94	730.50	
Shipping Expense 45-4		162 ✓	4.00 ✓	
Factory Expense 25-7		154	.80 ✓	
To Accounts Receivable		83		843.04
Rent		170		3.50
Misc. Supplies + Repairs		188		173.94
Advertising 50-3		164		48.05
Materials + Supplies		92		70.00
Factory Expense 25-7		154		46.38
Shipping Expense 45-4	11.04	162		
45-3	1.35			12.39
Sales of Scrap		190		5.00
Work in Progress 036		100		314.38
Distribution of "RM" debit bills and credit memos, for mo. of Jan. 1911, see details - Voucher book (Abstract of Expenditures) folio 151			1863.18	[illegible]
— 31 —				
Interest on Funded Debt		176	2500	
To Int. on Funded Debt Accd., not due		135		2500

To charge "Interest on Funded Debt accrued and not due" with the interest accrued on the outstanding bonds of the company in month of Jan. 1911

January 31. 1911

	Fo.	Dr.	Cr.
Materials + Supplies (Stores)	92	47,883.29	
Selling Expense	160	4,839.51	
Advertising Expenses	164	3,214.59	
Factory Expenses	154	13,332.33	
Shipping Expenses	162	604.52	
Plant + Equipment	114	11,632.77	
Misc. Supplies + Repairs	188	159.62	
Administration and General Expense	168	4,481.92	
Work in Progress	100	53,701.73	
Furniture + Fixtures	118	607.63	
Battery Assembling Expenses	156	494.07	
Operation of Trucks	158	275.78	
Experimental	140	4,847.64	
Accts Receivable	83	.65	
Free Goods	166	5.55	
Matured Int. on Funded Debt	136	28.50	
Insurance	~~174~~ 106	.50	
Edison Chemical Works	86	1,334.68	
Rent	170	1,378.34	
Claim Acct. Colts Express	91	14.52	
Salesmen's Equipment	117	46.55	
Special Orders for Parts Equipment made outside	102	1,288.21	
Patents	110	45.00	
To Pay Roll	132		33,760.82
Edison Chemical Works	86		26,303.68
Thos A. Edison	133		11,799.29
Materials + Supplies	92		44,733.61
Advances to Employees	85		2,146.78
Petty Cash	72		201.21
Accounts Receivable	84		2,827.55
Accounts Payable	130		31,315.96
Distribution of Vouchers for the month of January 1911 - per Abstract of Expenditures. folio 138		[illegible]	[illegible]
— 31 —			
Cost of Sales	150	225.00	
To D + E Cells	94		225.—

To credit D + E Cells acct. with the cost of D + E-type cells sold during the month of January 1911 viz - 100 E27 Cells @ 2.25

January 31. 1911

Accounts Receivable		84	7 1 5 4 0 4 4				
Accounts Payable		130	7 7 3 7 8				
To Sales of Bills		151 ✓				7 0 7 1 4 8	
As	15109.88						
L	36432—						
E	11 6680						
Dv	507.60						
Y	679 6—						
Old bills							
10 2 47 CV	400—						
	7 0 7 1 4 8						
Miscellaneous Supplies & C		158				6 1 9 0	
Sales of Scale		184				9 8 6 0 3	
Materials & Supplies		97				2 4 4 0 0	
Sales of Filling Outfits		186				2 7 4 5 0	
Shipping Expense		164				3 1 7 7 1	
48-4							
Administration & Genl. Expense		168				1 4 1	
60-5							
Royalty		137				7 6 0	
Distribution of Sales billed during the month of January 1911 see Distribution of Sales folio 117							
Accounts Receivable		84	4 2 5 0 0				
To Pay Roll		134				4 2 5 0 0	
To credit Pay Roll acct for payments to E. G. Dodge Dec 31. 1910							
by E. R. Webster Dec 31. 1910		100					
These disbursements were erroneously charged to Pay Roll acct. shown included in Pay Roll acct. shown in Summary of book expenditures for the month of December 1910							
Factory Expense							
General Superintendence folio 157		159	1 0 0 — ✓				
To Accts. Receivable		84				1 0 0 —	
E. R. Webster		✓					
To charge Factory Expense folio 157 acct. with > wages & salary paid to E. R. Webster Dec 31. 1910							

January 31. 1911

Insurance		174	1 9 8 8 0				
To Insurance Unexpired		106				1 9 8 8 0	
To charge Insurance Acct with the proportion of insurance expiring during the month of Jan 1911							
Insurance Acct		174	4 8 1 4				
To Reserve for Accrued Expense		141				3 5 0 ✓	
Insurance, Unexpired		106				1 3 1 ✓	
To charge Ins. Pr with the estimated premiums on our Liability Insurance Policy in the Fidelity & Casualty Co. expiring during the month of January 1911 see Jr. entry 117							
31							
Taxes		177	1 0 3 9 6				
To Taxes Accrued		139				1 0 3 9 6	
To charge Taxes with the proportion of estimated taxes for the year ending Dec 31. 1911 - applicable to the month of Jan. 1911. Estimate based on taxes paid for year ended Jan 1/11. 1047.52							
— 31 —							
Factory Expense	15-3	159	1 4 0 3 5 0 ✓				
To Reserve for Accrued Expense		141				1 4 0 3 5 0	
To charge Factory Expense with the estimated cost of steam supplied during the two months of Dec. 1910 & Jan. 1911							
For detailed explanation see Jr. entry p 116							
Heating	6315.50 Jan 1911 / 6 2.15						
Degging	70.15 " " 14.35						
	1 4 0 3 50						

January 31. 1911.

Finished bottles	96	65	06	42	7		
To Work in Progress	100					65	06 42 7
To charge Finished bottles with the cost of manufacturing the same leaving a net debit in Work in Progress representing the cost of unfinished cells							
bottles assembled:-							
A 4 1462 cells				15211.09			
A 6 2546 "				37142.40			
A 8 380 "				7596.96			
B 4 475 "				1438.88			
B 4 305 "				1875.14			
				65064.27			
— 31 —							
Cost of bottles sold	150		6	90	60		
To Battery Assembling Expenses	176					6	90 60
To charge Cost of Cells sold with expenses in connection with assembling the cells into batteries, during the month of Jan. 1911.							
				586.31			
Add correction in distribution of Pay Roll Oct 1910				20.18			
Dec 1911				104.29			
				690.60			
— 31 —							
Cost of bottles sold	150	68	81	16	4		
To Finished bottles	96					68	81 16 4
To credit Finished bottles account with the cells shipped, & charged as free goods during the month of January 1911. as follows:-							
A 4 1437				14964.21			
A 6 3327				36446.65			
A 8 534				10475.73			
B 4 137				617.18			
B 4 1096				6307.85			
				68811.64			

January 31. 1911

Shipping Expenses 45-4	167		11	63	57		
Factory Expense 25-7	159		174	53	34		
To Operation of Trucks	158					29	08 8
To apportion the expenses of Operation of Trucks for the month of January 1911 on the basis of 4 hrs per day applicable to Shipping Expense & 1 hours per day to Cartage on material inwards							
40% of 290.88							
60% of 290.88							
— 31 —							
Work in Progress	100	13	67	43			
To Reason for Factory Expenses	153					13	67 43
To charge Work in Progress with the proportion of Factory Expenses applicable to the month of Jan. 1911.							
113% of $12133.07, the amt. of direct labor (wos) charged to Work in Progress in the month							
Labor charged	Labor on						
$12900.09	12.33						
104.52	820.63						
	.12						
	Net debit 12133.07						
13004.65	13004.65						
Free Goods	166		12	96			
To Finished bottles	96					12	96
To credit Finished bottles with cells given away during the month of Jan 1911 as follows:-							
8 cells to F. Storey							
5 " " C.A. Otter							
5 " " Nellie Cardwell							
5 " " Hen Mudge							
23							

January 31. 1911

Materials & Supplies 94 — 20.00
To Sales of Parts 154 — 20.00
To correct an error in distribution of a credit memo #1153. This credit includes a number of items which were entered in Sales of Parts revenue & charged to the acct. should have been entered in Misc. revenue

— 31 —

Finished Cells 16 — 2312.15
To Cost of Cells sold 150 — 2312.15
To credit Cost of Cells sold for cells returned which through error were not deducted from the gross sales for the month of Jan. 1911

54	A4	540.33
99	A6	1584.45
30	B4	132.15
15	B6	54.00
		2312.15

— 31 —

Materials & Supplies 94 — 68.45
To Adm. & Genl. Expense 168 — 68.45
60-7
To correct charges on Stock Our Invoices-
#67 dated Oct 3/10 at $33.85
Correct amt. 40.00
#814 dated Oct 13/10 27.85
Correct amt. 25.00
34.60
68.45

— 12 —

Accts Receivable ✗ ✓
Anderson Elec. Co. Co. 14527.35
To Anderson Elec. Car Co., Consigt. 94 ✓ — 14527.35
Accts Rec ✗
To transfer from consigt. acct. to regular acct. of Anderson Elec. Car Co. for goods sold out of batteries still held by them on consignment pending their remittance and respect credit here 1/10/10 as follows

187	A6 Cells @ 80	$14187.00
Deduction		100.00
Freight		15.75
19	Filling Outfits	15.00
		14527.75
Less 3 A6 Cells @ 50		50.00
		14477.75

31 January 1911

Administration & General Expense 168 — 138.13
60-3 50
60-5 1.26
60-5 4.75
60-11 17.50
60-14 75.62
138.13

Factory Expense 159 — 221.81
60-7
To Administration & Genl. Expense 168 — 359.94
60-3 1.26
60-4 .16
60-5 .64
60-9 357.88
359.94
Re-distribution of charges to Adm. & Genl. Expense Acct.

Accts Receivable ✗ — 7.00
A H Beach ✓
To Accts Receivable ✗ — 7.00
Leslie Mulford
To transfer bill of $7.00 charged to Leslie Mulford July 22. 1909 to the acct of A H Beach per instructions of Mr Bee

— 31 —

Edison Chemical Works 86 — 3.15
To Accts Payable 130 — 3.15
To charge Edison Chemical Wks with amount of our invoice dated Dec 31/10 for cleaning their Battery & filling it with removal solution
Invoice # 6039

—1—

Accts Receivable — 1 — 105 —
Chas Bellows Smelter Co
To Accts Receivable — 1 — 105 —
Chas Bellows Smelter Co Consgt. ✓
To transfer charge from Chas Bellows Smelter Consignment acct. to Chas Bellows Smelter's regular acct. as follows:—
Oct 28, 1910 76—
Jan 14, 1911 29—
105—

— 28 —

Accts Receivable — 1 — 80
W N Whatley
To Accts Receivable — 1 — 80
W N Whatley, Consignment Acct. ✓
To transfer two credits from W N Whatley's regular to his consignment acct. These credits were issued for returned, rejected which should have been credited to Consignment acct.
S&L ctr Jan 30/11 48—
S&L Ctr Feb 5/11 32—
80—

— 28 —

Accts Payable — 130 — 8 9 ✓
Deutsche Edison Akkumulatoren Co
To Profit & Loss — 164 — 8 9 ✓
To charge Deutsche Edison Akkumulatoren Co with difference between their bill to us dated June 30/09 amtg. to 11 Marks and To Opening (Journal 2-38) and our credit — (Voucher 9914) covering this invoice. The latter voucher was made out for 11 Rm instead of 2 Rm of the difference being ~~amounts~~ to $8.90

— 28 —

Accts. Receivable — 84 — 20
E O Jordan
To Adm. & Gen. Expense — 168 — 20 ✓
64—5
Charge sent to E O Jordan covering overpayment

— 28 —

(Thos A Edison Laboratory)
Equipment Loaned — 140 — 450
To Plant Equipment — 114 — 450
For one Power Press No. 21 A sig
Loaned Thos A Edison Laboratory 1/10/10

— 28 —

Accts Payable Com. Trust Co — 130 — 555
To Accounts Receivable — 84 — 555
The Commercial Trust Co.
To transfer for voucher (payable) $1-00 from Accts Pay. Ledger to Accts Rec. Ledger

— 28 —

Work in Progress — 100 — 1000
Vc 16 91 ✓
To Materials & Supplies — 94 — 1000
To charge Work in Progress Vc 16 91 with 1000 the Lithium Carbonate tringe of Hygienic Chemical Co and received by us on Nov 26, 1910 charged to Stores and no out thereof received covering the same having been actual used
1000 lbs @ 50
Per Voucher (payable) $11-175
Item chgd on Stores card — Per Ledger Stores

— 28 —

Accts Receivable — 1 — 8 00 — 1 — 8 00
To Advances to Employees
To credit Advances to Employees for cash deposited to their credit during the month of Oct 1910 and included in Cash Receipts credited to Accts Receivable

Void See J. Page 249

—28—

Materials & Supplies (Store)	9V	15	
To (Machinery & Tools) Alcan & Eq.	114		15—

To credit Alcan & Eq. for charge to this acct on Store Our Invoice # 76 dated 7/10/11 (in tickets for week ending 7/8/11) — for 1 James Drill which was purchased from Eimer & Amend — Voucher 8-113. This Drill was bought for & charged to Alcan & Eq. and was charged from original voucher to # 4157 — therefore, our Store our tickets should have been made out for it.

—28—

Materials & Supplies.	9V	120.44	
To Alcan & Equipment	114		120.44

To credit Alcan & Equipment for overcharge on Store Our Invoice # 0375 dated 7/6/11 (in tickets week ending 7/8/11)

Disc charged at	444.44
Should have been	324

—28—

Shipping Expenses 45-4	16V	8.75	
To Accounts Receivable, Standard Gas Elec. & P. Co.	84		8.75

To credit the Standard Gas Elec. & Power Co. with the balance due us of $8.75 for transportation charges on batteries returned to us as unsatisfactory.

See our letter to them dated Nov 8/10

—28—

Accounts Receivable	84	6,639.20			
Accts Payable	130	1401			
Sales of Cells (automatic Cells) 197					
155 A 4 2,178.15					
155 A 6 34.50					
58 4 32—	18V	5,662.15			
Sales of Filling Outfits	18L	8—			
Materials & Supplies	9V	185—			
Shipping Expenses 45-4	16V	7.50			
Sales of Parts 594					
594	18V	12.67			
To Accounts Receivable	84			5,878.36	
Sales of Cells—	18V				
1645 A 4 20,260.80	✓				
2014 6 35,700.—	✓				
455 8 55,000.—	✓				
B 4 1,219.80	✓				
B 6 2,650.80	✓				
65,387.80	✓				
2 E 18 7—	✓			65,394.80	
Miscellaneous Supplies & C	18B			12.16	
Sales of Parts	18A			1,258.47	
Materials & Supplies	9V			200	
Sales of Filling Outfits	18L			221	
Shipping Expenses 45-4	16V			17.77 ✓	
Royalty Acct	137			36—	
Distribution of Sales for the month of February 1911. per Abstract of Sales, folio 131		74,157.51		74,157.51	

—28—

Insurance	17A	198.80	
To Insurance Unexpired	10G		198.80

To charge Ins. acct with the proportion of insurance expiring during the month of Feb. 1911

—28—

Insurance acct	17A	48.16	
To Reserve for Accrued Expenses	14I		35— ✓
Insurance, Unexpired	10G		13.14

To charge Ins. A/c with the estimated premium on liability Ins. in Fidelity Co. (policy dated 1910 for 1911) expiring during the mon. of Feb. 1911 Ref. entry 29

Accounts Receivable			14	1281 42		
Edison Chemical Works	A M Sills					
	816	260				
	825	1150				
	826	2770				
	827	394.40				
	828	3000.00				
	829	2932.31				
	830	140				
	838	1142.71				
	839	210				
	840	340				
	841	460				
	842	390				
	843	370				
	845	1062.75				
	846	2				
	847	15.82				
	849	2568				
	851	1970				
	852	10				
	854	10.18	86	21853 47		
Thos A Edison	A M 812	20.78				
	813	32.79				
	821	36.15				
	822	.48				
	824	43.05				
	846	2.58				
	850	22.06	133	226 49		
Accounts Payable			130	1465		
Materials & Supplies			92	20		
D & E. Type Setter						
	63 E 18	73				
	140 E 27	315				
	74 E 45	273.50	94	664 50		
Miscellaneous Supplies & Repairs.			155	836		
Work in Progress			✓			
	036	43704	✓			
	037	1.50	✓			
	038	1.17	100	50 41		
To Accts Receivable			44	44641		6644 50

Edison Chem. Works			✓			
	A M Cr 143	20	✓			
	149	49.86			69 20	
Thos A Edison			133			
	A M Cr 143	43.05	✓			
	145	36.15	✓		83 60	
Accts Payable			130		1 21	
Misc Supplies & R		1524 / 364.97	188		5269	✓
Shipping Expense			164			
	45-4		✓		17 22	✓
Factory Expense			159			
	25-7		✓		3 10	✓
Rent			170		350	
Advertising			✓			
	50-3		164		82	✓
D & E. Setter			✓			
	Scrap - see Chem. Works		90		5000	✓
Materials & Supplies			92		4000	
Sales of Scrap			190		337 57	
Adm. & Genl Expense			168			
	60-3	2.60	✓			
	5	25.68	✓			
	9	19.50	✓			
	12	.50	✓		44 60	
Plant & Equipment			114		400	
Work in Progress			✓			
	036	7455.05	✓			
	037	4766.75	✓			
	038	394.40	100		12617	
Experimental Acct			170		10	
Distribution of A M debits and credits for the month of Feb 1911 per Abstract of Expenditures folio 153					44	
-21-						
Taxes			172	1039 6		
To Taxes Accrued			139		1039 6	
To charge Taxes with the proportion of estimated taxes for the year ending Dec 31 1911 applicable to the month of Feb 1911 Estimate based on taxes paid for year of 1910 say 1247.50						

— 28 —

Reserve for Doubtful Accounts	143	3 326 —	
To Accounts Receivable	84		
Andrew Carnegie Mfg. Co. #1			394 50
Morris M Wolff " " #1			53 75
Nicholas J Halpine " " #1			5 75
Ebbs Engineering Mfg Co. #1			1748 25
Geo Maddock Dies " #1			44 50
U. S. Engineering Co. Bloomfield " " #1			4 75
T. J. Conk & Co. " " #1			1 50
H W Carran " " #1			33 67
H W Macomber " " #1			7 00
To charge accounts considered as uncollectable. This entry made on approval of Mr Miller & Mr Bee			

— 28 —

Interest on Funded Debt	176	2500	
To Int on Funded Debt Acct not due	125		2500
To charge Interest on Funded Debt ~~accrued but not due~~ with the interest accrued on the outstanding bonds of the company during the month of Feb 1911			

— 28 —

Plant & Equipment	114	184 —	
To Profit & Loss	144		184 —
To charge Plant & Eqpt Acct with machines not inventoried on Feby 28/10 ~~but~~ not charge not included in Plant & Equipment Acct :-			
1. One Variety Machine Shop #87 Carpenter Dept		75 —	
2. One 16" Drilling Machine (Fowler) Shop #6 Carpenter Dept		55 —	
3. One double wheel Floor Grinding Machine Shop # 1120		54 —	
		184 —	

— 28 —

Profit & Loss Acct	144	2 586 99	
To Plant & Equipment	114		2 586 99
To credit Plant & Equipment a/c with the following machines which have been discarded and scrap out of use :-			
From Plate Dept (Plating)			
One Acid Pump	100 —		
Annealing Dept			
Annealing Furnace #5	55 —		
" " 54	55 —		
Inspecting Dept			
One Cable Charging ~~Discharging~~ Outfit #6	71 00		
One Laplin Wick Flask			
Drying Machine	2466		
Dehydrating Outfit #3c	496 30		
Furnace #314	178 28		
Electric Welding Machine #309	531 —		
" " " 310	394 91		
Furnace #53	500 —		
	2 586 99		

— 28 —

Profit & Loss Acct	144	320 —	
To Plant & Equipment	114		320 00
To credit Plant & Equipment with one set of Tools (dies) for Drilling Box Corner, bought and made for us by The W. P. K. Precast Metal Co.			
These were not used because of a change in style of the cover — Too old — see Accts Payable Voucher #1 — 25			

— 28 —

Factory Expenses 25-7	157	1 528 8	
Shipping " 45-4	162	101 97	
To Operation of Trucks	158		2 540 80
To apportion the cost of operating the trucks during the month of Feby to Factory Exp & Shipping Exp. on basis used in previous months viz: 60 & 40			

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Accounts Payable 131 1959 47
To Accts. Receivable 84 1959 47

To credit Accts Receivable controlling acct with four bills charged to the Deutsche E. & Co. and through error debited to Accts Receivable in the monthly summary instead of Accts Pay.

Deutsche E. & Co. is an Accts Pay. for

Nov. 10	$56 45	56 45
10	52 44	52 44
21	57 11	334 47
21	57 14	57 14
		1959 47

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Accts Receivable 84 250
To Advances to Employees 85 250

To credit Advances to Employees with check given to F. L. Dyer on Dec 7/10 & which through error was included in the monthly summary as a charge to Advances to Employees instead of Accts Rec.

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Advances to Employees 85 12 09
To Accts Receivable 84 12 09

To charge Advances to Employees with two 'R M' bills as follows:

$8 01 Bill to M & Bee 4.09 dated 4/6
for " " Adj Duty 7 00
12 09

These items were included in a charge to Accts Receivable in the monthly summary of R M bills issued during Feby. 1911 "& should have been debited to the controlling acct" Advances to Employees"

-28-

Advances to Employees 85 1 60
To Accts Receivable 84 1 60

To correct error in the cash book summary of cash receipts for the month of Jan. 1911.

-28-

Accts. Receivable 84 1 00
To Advances to Employees 85 1 00

To correct error in cash book summary of cash payments for the month of Jan. 1911.

-28-

Work in Progress "	101	1 03 22 4 85	
Sales of Costs "	134	1 12 20 6 38	
" " Filling Outfits "	116	22 42 6 60	
To Materials & Supplies	93		74 77 1 31
D & C Labor	94		25 8 1 3 73
Cost of Costs sold	154		26 3 9 81
Work in Progress	101		1 4 4 4 8 78

-28-

Factory Expenses 159 7 01 78
15-3
To Reserve for Accrued Expenses 141 7 01 78

To charge Factory Expenses with the estimated cost of steam supplied during the month ending Feb 21/11

Heating	6 31 59
Ongoing	70 19
	70 178

-28-

Misc. Supplies & Repairs 158 3 59 77
To Work in Progress 101 3 59 77

February 28. 1911 —

Factory Expenses	159			1	6	8	2	1			
Sales of Coller	184			1	1	1	7	5			
To Work in Progress	101								1	2	7	9	6
To credit Work in Progress for additional credit made to Factory Expenses & for the sales of D to Coller for the year ending 7-8/11											
— 28 —											
Work in Progress	101			1	2	7	9	6			
To Cost of Coller sold	150								1	1	2	0	21
Free Border	166											2	89
Finished Coller	96									1	5	6	76
To transfer from													
— 28 —													
Factory Expenses	159			6	9	0	3	80					
15-6													
To Plant & Equipment	114								6	9	0	3	80
To charge Factory Expenses with the difference in the book value of small tools and dies and the value of the physical inventory as taken on this date (7-8/11)													
Book Value 7-8/10				17	8	9	1	34					
Net charge during the year ended 7-8/10				15	7	3	0	07					
				33	1	2	1	43					
Value of Physical Inv. 7-8/10				26	2	1	7	63					
				6	9	0	3	80					

February 1911.

— 28 —																		
Factory Expenses				159		8	3	1	0	6	5							
Ball Assembling	1-4		119.83															
Press Dept	2-4		962.01															
Drum & Perforating	3-4		726.08															
— do —	3-5		10.46															
Plating & Annealing	4-4		271.66															
" "	4-6		152.16															
Iron Loading	5-4		570.80															
"	5-5		.75															
Tube Loading	6-4		585.05															
Highrate Dept	7-4		81.65															
Stoker "	8-4		426.68															
" "	8-5		2.—															
Wash House Dept	9-4		13.86															
Test Dept	11-4		82.87															
	11-6		58.43															
Genl. Factory Exp	15-4		37.68															
	15-5		5.85															
	15-6		2.40															
Inspection Dept	24-4		20.41															
Tool Room	27-4		1396.49															
	27-5		2121.59															
	27-6		651.38															
Finished Stock Room	28-4		2.78															
			8310.65															
Battery Assembling	30-4		2.7	156			5	8	3	4								
	30-5		58.07															
Work in Progress			4600	101			4	6	4	6								
Shipping Expenses	45-3			164			1	2	8	7								
Advertising	50-3			164						50								
Administration & Genl. Exp.	60-4		39.41															
	60-7		77.47															
	60-10		100	168			1	1	8	4	8							
			118.88															
Experimental acct.				170			7	6	0	—								
To Plant & Equipment				114								8	6	2	3	3	2	—
Entry to correct distribution of items charged erroneously to Plant & Equipment during the year 7-8/10 — 7-8/11 as per detailed analysis of Plant & Equipment charges (Mr Bagelli)																		

February 28, 1911.

Finished Cells	96	7,447.21		
To Work in Progress	101			7,447.21
To credit Work in Progress for cells assembled during the month of Feb. 1911 as follows:				
A 4 — 2320 — 16,000 — 2,413.98				
6 — 2144 — 12,500 — 3,761.86				
8 — 663 — 10,000 — 1,322.67				
B 2 — 4 — 716 — 1,000 — 43.92				
7,447.21				
Cost of Cells sold	150	56,530.87		
Free Goods	166	225.59		
To Finished Cells	96			56,756.48
To charge cost of Cells sold with sales and free goods shipped for the month as follows:				
Sales — 1625 — A 4 — 16,925.19				
2012 — A 6 — 30,936.01				
355 — A 8 — 5,493.96				
147 — B 2 — 1,114.93				
400 — B 4 — 2,971.50				
56,530.87				
Free — 1 — A 4 — 16.41				
35 — B 4 — 209.18				
56,756.48				
Cost of Cells Sold	150	407.43		
To Battery Assembling Expenses	156			407.43
To charge cost of Cells sold with expense in connection with assembling the cells into batteries during the month of February 1911.				
Work in Progress	101	2,442.77		
To Battery Assembling Expenses	156			2,442.77
To charge Work in Progress with the cost of Trays and accessories used in assembling the cells into batteries, during Feb. 1911.				

February 28, 1911.

Work in Progress	101	177.56		
To Obsolete & Defective Stock	159			177.56
To charge Work in Progress for all charges made during the year to Obsolete & Defective Material				
Work in Progress	101	13,331.28		
To Reserve for Factory Expenses	153			13,331.28
To charge Work in Progress with 115% of the labor charged same week (same basis of factory expenses ~~to direct~~ as in preceding month)				
Direct Labor 11,593.59				
Work in Progress	101	37,173.30		
To Reserve for Factory Expenses	153			37,173.30
To charge Work in Progress for difference between amounts charged during the six months ending Feb. 28/11 and the actual amount of Factory Expenses for that period				
Inventory	103	115,200.98		
To Work in Progress	101			115,200.98
To credit Work in Progress for the inventory of Work in Progress ~~and~~ for Material on hand Feb. 28/11 per our Cost ~~and~~ Production Ledgers				
Material 107,190.00				
Labor 8,010.98				
115,200.98				
Work in Progress	101	47,525.53		
To Reserve for Bad Debts ~~and~~	198			47,525.53
D/o Cells received from customers				
To set up reserve for Bad Debts ~~and~~ for old type cells received from customers for sales-liability, which is estimated at 15% of the original selling price of the cells.				

Original Selling price	Qty.	Amount		
1-2-4	6	@ 1.75	3,175.24	
1-2-6	7	@ 1.75	11,762.24	
1-2-8	3	@ 1.75	5,828.24	
1-2-10	1	@ 1.75	1,941.24	
			22,707.96	
Less Bad Debts Allowed on Trade			3,406.19	

Finished bottles	96	47	340	97				
To Work in Progress	101				47	340	97	
To adjust Finished bottles Acct. for the year ending Feby 28. 1911.								
Total cost of ales on hand at beginning of the year* and bottled during the year *644,719.20								
Less amounts charged to Finished bottles &c								
704,514.67								
Deduct Inventory included in above 41,936.30								
647,578.37								
47,340.97								
Finished bottles	96	24	454	07				
To Cost of bottles sold	150				24	337	73	
Free Goods	166					66	14	
To adjust estimated cost								
+ Actual cost of bottles sold 608,891.20								
Estimated cost taken up during the year 629,477.65								
20,586.45								
Free Goods, actual cost charged to p.g. 1574.13								
Estimated cost taken up during the year 1640.27								
66.14								
Cost of bottles sold	150	64	816	76				
Free Goods	166		16	47				
To Finished bottles	96				64	832	23	
[illegible]								

+ see additional in next volume

Cost of Sales of bottles	150	4	335	77				
Free Goods	166		11	16				
Finished bottles	96		60	56				
To Work in Progress	101				4	457	53	
To charge Cost of bottles sold, Free Goods and Finished bottles with Reserve set up for Bad Debts & for D/B. bottles recd from customers								
Work in Progress	101	61	936	30				
To Finished bottles	96				52	163	20	
To credit Finished bottles for bottles & parts on hand 28/2/11								
52,163.20								
Finished bottles bottles out on Memo. 28/2/11 10,535.55	96				9	772	10	
Less credits 2,762								
10,535 — 762.75								
9,772.10								
Reserve for bottles received on Memo.	199	5	357	25				
To Work in Progress	101				5	357	25	
To credit Work in Progress with Reserve set up 28/2/11 for bottles recd. on Memo								
Free Goods	166		33	81	14			
To Finished bottles	96					33	81	14
To charge Free Goods with bottles given away which were by mistake charged as bottles shipped on memo. These charges were cancelled in Memo. ledger 28/2/11.								
The following are the bottles:	Qtd.							
5 Bu bottles shipd 28/2/11 Bass Ratcliff & Gretton	6797							
5 Bu " " 28/2/11 J Walpole	6800							
5 Bu " " 28/2/11 Walter Miller	7116							
5 Bu " " 28/2/11 E. J. Atkins	7790							
5 Bu " " 28/2/11 E. Mc Cheaney	6890							
5 Bu " " 28/2/11 W. R. Walton	7177							
5 Bu " " 28/2/11 Northd (Chas) & Co	7166							
5 Bu " " 28/2/11 W. L. Cotterly	6604							
5 Bu " " 28/2/11 Mottram	7080							
5 Bu " " 28/2/11 Tyer & Bunney	7469							
5 Bu " " 28/2/11 Tyer & Bunney	7000							
55 Bottles @ 6 1/2 = 33 81								

[ITEM FOUND IN BOOK]

A4	A6	A8	B2	B4
9911.52	16750.93	3822.76	459.77	2261.8
7018.98	8720.93	2855.49	262.08	1578.8
2892.54	8071.00	966.75	197.69	682.9

February 28, 1911.

Reserve for Factory Expenses	153	11	33	6	49					
To Factory Expenses	159					1	32	33	6	49
To draw out Reserve for Factory Expenses for the yr. 1910										
Experimental Expenses	140		36	50	33					
To Finished bells	96						36	50	33	
To charge Experimental Expenses with the 115 bells sent to date sent to the laboratory as shown by our Memo. Ledger folio 147										
115 A 4 @ 10.50% 1182.50										
110 A 6 15.50 1705-										
36 A 8 19.50 702.00										
16 B 10 4.00 64.00										
3650.33										
Tiers A Edison	133		3	5	0					
To Work in Progress £16.9.7	101						3	5	0	
To order Work in Progress with cost allowances per Mr Edison's order Memo dated Feb/11										
14 mon. Jan. 1/910 to Feb 28/11 @ 25-mo										
Reserve for Doubtful Accts	143		47	47						
To Reserve for Bad Debts % for D.S.C. bills rec'd from Customers	—									
To transfer the balance in the former % to Reserve for Bad Debts D.S.C. bills etc	195						47	47		

February 28, 1911.

Experimental Acct. Expense for year 1910 to Feb/11	X	48	37	44								
Cost of bulbs sold	X	617	78	94								
Selling Expenses	X	57	16	43								
Shipping Expenses	X	8	45	87								
Advertising	X	40	66	77								
Free Goods	X	16	33	75								
Administration & Genl. Exp.	X	461	88	34								
Cash Discounts	X	8	47	72								
Rent	X	6	50	70								
Taxes	X	1	44	76								
Insurance	X	3	34	58								
Int on Funded Debt	X	30	00									
Other Interest	X	3	60	35								
Allowances	X	2	57	85								
To Sales of bulbs and accessories	X							667	80	76		
" " Scrap	X							16	43	57		
Profit & Loss Acct	X							204	175	87		
To charge off all income accts. for the year in Profit & Loss acct	X											
Sales of bulbs & Accessories	180	667	80	76								
Sales of Scrap	190		16	43	57							
Profit & Loss Acct	144	873	47	87								
To Cost of bulbs sold	150							617	78	94		
Selling Expenses	160							57	16	43		
Shipping	162							8	45	87		
Advertising	164							40	66	77		
Free Goods	166							16	33	75		
Administration & Genl. Exp	168							461	88	34		
Cash Discounts	170							8	47	72		
Rent	172							6	50	70		
Taxes	174							1	44	76		
Insurance	176							3	34	58		
Interest on Funded Debt	178							30	00			
Other Interest	180							3	60	35		
Allowances	182							2	57	85		
Experimental Exp. for yr. 1911	140							48	37	44		
Profit & Loss Acct	144	873	47	87				667	80	76		

— I —

Materials & Supplies 40

Sundry Store Supplies 28,004.81

Tool Steel 726.23

Trays 7759.66

Lumber 139.71

Drums 570.

Rubber Sheets 1500 ✓ 38,722.41

Work in Progress 460 63,007.44

Finished Parts 40,826.64

Unfinished Parts 28,572.08

Plating Material a/c 1675 5459.80

Unfinished Tray Handles Part 074 19,620

1000 pcs, 395th @ 49 per cwt.

Filling Outfits a/c 1801 261.00

Filling Outfit Parts

" 25 Filling Outfits complete

" 3 " " B11 6.00

a/c 1808 a cell Trays 70.

" 1830 Accessories 100.56

033 B 33:

033 Spare Tubes – operation "trim" completed — 980 @ 2.7433 1,268.28 2,337

033 – operation #1 completed

3047 @ 2.707 1,77.10 8,194

operation #7 completed

43369 @ 2.605 11,24.35 107.56

operation #11 completed

13,761 @ 2.7033 377.51 89.38

operation #10 – complete

but will have to be re-

singled, 13,761 tubes @ 2.7033 372.38 76.04

Part 045 & 055 – a Order 35,000 3,397.

268 @ 2.67 per c 6.40

Part 064 Jumpers 15 7.64

" 064 " 9 .50

Part 561 – Connectors

241 @ 1.59/c 2.40

Part 660 Connecting Wire

5548 pcs @ 50 per 27.74

a/c 1691 Solution

7000 lb @ 1.51 388.80

Part 944 Filler Tank

Sides – not finished.

172 pcs @ 15 172.

— I —

Work in Progress forwarded 58,398.45

Part 945 Filler Tank bases

194 pcs – not finished @ 25 48.

Part 033 Corded only

11000 tubes, to be made as short tubes @ 2.707 298.17

Part 033 – Colored open completed to be made for short tubes

31,664 @ 2.6685 844.17

Part 033 – Aging completed

To be made as short tubes

71069 tubes @ 2.7305 1940.75

Part 057 Porous Insulator Assy completed

3548 @ 2.796 34.12

Open accounts carried over into March accts 1686.98

63,007.44

Defective Stock & Scrap 104 12,463.71

Joint & Scrap 3381.11

Metal Shavings shipd. I.C. 3072.00

Copper Oxide " " 336.

D&C Cells not taken upon 2,132.00

D&C Cell Parts – on 4th floor 2,936.18

Scrap in yard – Steel & Rubber 604.

12,463.71

Factory Expenses 210.

Tool Dept.

27-5

Machine Steel 130.44

Castings 187.56

Brass Castings 64.80 382.80

Carpenter Shop 14-5 12.00

Cell Assembling Dept. 1-5 109.10 504.93

Battery Assembling Expenses 30-5 198. 20.

Shipping Expenses 45-3 430. 48,249.

To Inventory 38 1,15,200.98

To distribute Feb 28/11 Inventory

-15-				
Accts. Receivable	10		20	
L M Smith				
To Adm. & General Expenses 60-5	65V			20V
For stamps sent L M Smith to cover overpay. in his remittance received Mch 15/11.				
-15-				
Accounts Receivable	10		500	
To Accts Payable L Bierman	108			500
To credit Accts Payable for R M Hill $129 bill Jan 18/11 to L Bierman charged in General Ledger acct to Accts Pay. we post to bth Accts Receivable & Accts Pay. ledgers				
-25-				
Advances to Employees	80		406	
Geo Gleason				
To Selling Expenses 400-7	400			406
To charge Geo Gleason for unused railroad commutation tickets 3¢ + to balance difference in figures in his expense sheet of Mch 18/11 10				
The above tickets was taken by Mr Bu at the cash recd. for same reported to Gleason under this 3¢ was charge in Gleason's expense sheet				
-31-				
Insurance	278	139 60		
To Insurance Unexpired	76			139 60
To charge Insurance Acct with the portion of insurance policies expiring during the month of March 1911.				

31				
Anderson Electric Lock Co. Regular Debtors a/c	✓	79570 01		
To Anderson Elec. Lock Co. Consgt a/c	✓		79570 01	
To transfer from Consignment a/c to Anderson El. Lock Co. the following:-				
1563 A4 bolts @ 10.¢ 1382.40				
4073 A6 " 16- 651.68				
47 Filling Outfits @ 8- 376-				
7408.08				
Bill 1/6/10 Freight 34.88				
" 7/6/10 " Short insertion 18.35				
" Mch 6 Freight 13.95				
" " 22 " 20.93				
" " 31 " 73-				
7551.51				
Expenses on bill 1/6/10 18.50				
79570.01				
Work in Progress 045 61¢	60	61 60		
Finished Parts To Defective Stock & Scrap.	10V		61 60	
To charge Work in Progress with 20.000 Apple Washers, Part 045 received from D & G bolts 8/4 entered in the Production Record Book in Finished Parts @ .308 per 100				
Work in Progress 047	60	530		
To Defective Stock & Scrap	10V		530	
For 1325 Orbs Nuts, Part 047 received from D & G. Cells				
Cancd (Now 1911 Inventory)				
31				
Work in Progress	✓	23 18		
a/c Bar Loss Sheet				
To Profit & Loss	✓		23 18	
To correct error in inventory of unfinished parts on Feb 28/11 As shown in Production Record 9.40 Should have been 32.60 23 18				

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Work in Progress ✓
Part 1003 Lower Bottom
Finished Parts 4668 pcs. ✓ 18.21
Part 007 Washers
Work in P 1500 pcs @ 1.17 per C ✓ 17.85
Part 008 Pole Insulators
1980 pcs @ 1.42 " C ✓ 28.11
Part 009 Pole Bracket Washers
1124 pcs @ 1½/c ✓ 17.31
Part 009 Stuffing Box Bracket
5017 pcs @ 1.2 per C ✓ 50.17
Part 011 Flume Loop
765 pcs @ 3.0/c ✓ 22.95
Part 504 Lid Lower Group
857 pcs Mat. 48.11
Labor 6.43 ✓ 54.54

To Profit & Loss Acct. ✓ 2.03.14
To carrying Profit & Loss acct with unfinished parts unfinished parts omitted from the Inventory 7/2/11

To portions are carrying forward to Inventory 270

-31-

Work in Progress ✓
Part 026 28.22
To Profit & Loss Acct. ✓ 28.22
Omitted from Inventory 7/8/11
2277 Lid Gravity, part 026 @ 3.0/cc
4.25 per cc to the cc

-31-

Defective Stock & Scrap 10 ✓
To Work in Progress 60 532.75 532.75
037
To credit Stock of 037 with Charge & Scrap Nickel recovered during the month of March/11
Charge 11 00 cc @ 10.0-177
Scrap Nickel 1043 cc @ 32.75
These figures from Mr Thomas's book

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Work in Progress ✓ 54.54
Part 801
To Profit & Loss Acct ✓ 54.54
To correct error in pricing Inventory of Unfinished Pole Nuts Feb 28/11

31

Reserve for Bad Debts & D & E Cells 17 ✓ 118.82 ✓
To Finished Cells 70 118.82
Memo Ledg. 93
To charge Reserve for D & E Cells rec'd from customers with 6 A & cells returned by Genl. Vehicle Co Long Island City per Receiving Report #2240 dated Jan 10/11 These cells were not credited when received (in Memo Ledger) to Genl. Vehicle Co's acct 6 A & cells @ 19.80

-31-

Laboratory Experimental Acct 26 ✓ 49.74
To Work in Progress 60 49.74
037 (Finished Stock) ✓
For 17 cc 12 oz Flume delivd. to Mr Smith of Laboratory
@ 2.92 per cc

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Work in Progress x 56.15
60 Loan Sheet
To correct extension of Labor inventory of Unfinished Parts Feb 28/11
B 60 x 8 pcs. in 19th operation @ 1.025 per 100 wrongly extended as 1.0 instead where from 6x.25
To Profit & Loss x 56.15

Work in Progress x 55.62 ✓
To Work in Progress x 55.62 ✓
602 Loan Sheet
To correct omissions in Inventory
B Unfinished Parts Feb 28/11 as follows:
1944 sheets @ cost of material 1.25 per 100 sheets 24.30
" " Labor .80 " " 15.55
602 sheets @ cost of material 1.25 per 100 sheets 7.52
Labor .45 " " 2.70

Work in Progress Part 807 Sandhouse	✓	36.78	
To Profit & Loss Acct.	✓		36.78
To charge Work in P.			
a/c 807 with additions to			
Inventory 7-1-11. as follows:			
1108 pcs. not included in Inv. 7-1-11			
at Material value			
24 pl. sheets omitted altogether			
Material 1108 pcs @ 3.1/c 34.35			
Labor 16 " @ 2.35/c 2.43			
36.78			
Work in Progress	✓	13.63	
Only 807 Lean Sheet			
To Profit & Loss Acct.	✓		13.63
To Finished Parts Stock			
omitted from Inventory Feb 28/11			
114 Lean Sheets			
Material @ 3.1/c 3.53			
Labor " 3.8/c 4.09			
7.62			
Work in Progress	✓	5.33	
Part 807			
To Profit & Loss	✓		5.33
To charge acct. 807 with			
item omitted from Inventory			
Feb 28/11			
172 pcs @ 3.1/c			
Materials & Supplies	40	31.80	
To Sales of Scrap	304		31.80
To correct or charge distribution of Voucher #3-273 of			
to Union Portland Cement Co. covering credit for 438 empty cement bags			
31			
Work in Progress	✓	8.35	
a/c Box lower Stamp			
To Profit & Loss	✓		8.35
To charge parts omitted			
from Feb 28. 1911 Inventory			
134 lower Stamps,			
part Box @ 0.0258			

Unfinished Parts

Work in Progress			
Part B13	✗	8.81	
To charge a/c B13 with 400 lbs			
of Steel 1¼" C.R. round @ 2.200/c			
and 1044 parts (Valve Box) omitted			
from the Inventory Feb 28/11	✓	22.70	
Material 7.00			
Labor @ 15.7/c per 100 15.70			
To Work in Progress	✗		
013	✓		8.81
To credit a/c 013			
with 400 lbs Steel			
drawn for this parts and			
used on parts B13			
Profit & Loss	✓		22.70
Material			
Labor, on 1044			
parts B13 omitted from			
Inventory 7-1-11			
Work in Progress	✗	2.91	
a/c B13			
To Work in Progress	✗		2.91
013			
To chg. labor on B13,			
10th operation, forming 1155			
pcs. @ .252 per 100			
Profit & Loss	✓	20.00	
To Work in Progress	✓		20.—
a/c 501 Connector Stamp			
To credit a/c 501 with			
error in work in progress			
inventory 7-1-11 when Part 501			
was charged with $21.05 as			
labor instead of 1.05			
Work in Progress	✓	1.26	
a/c 024 Lid Plate			
To Profit & Loss	✓		1.26
To charge a/c 024 with			
303 Finished Lid Plates			
omitted from Feb 28/11 Inventory			
@ .39/c			

Unfinished Parts

March 31. 1911.

Work in Progress	✓	30.13	
B 38 Nickel Grids			
To Profit & Loss	✓		30.13
To correct error in extension of material inventory of unfinished parts on Feb 28 1911. Strips of steel in operation ½ were treated as Grids. Each strip is cut into 4 grids — thus an error in note per 100 as shown in production ledger:			
Oper. ½ 1800 } @ .75 = 21.75			
" 4 1100			
Correct record			
Operation ½ — 1800 strips or 7200 Grids			
" 4 1100 " 1100			
8100			
@ .33 per cent (4 grids)			
21.88			
30.13			

-31-

Finished Cells, Filled	77	30.90	
To True Goods	148		30.90
To credit True Goods with 5 B 4 cells shipped H.H. Munger Chicago — Ill Jan 27. 1911 charged to True Goods, — (Inter billed, for 4/1/11) @ 6.18			

-31-

Bad Debts, Reserve for	177	1.25	
To Accts Receivable	10		1.25
Always Wilkes, Amsterdam Neg.	✓		
To charge Reserve for Bad Debts with balance of 1.25 due from Always Wilkes on invoice Sept 20/10. Requested to pay of the balance, issued by McWilkes — This item was deducted from the remittance for pd. chgs. claimed, should be paid by us			

March 31. 1911.

Accts. Receivable	10	105218.64		
Accts. Payable	105	10041.21		
Advances to Employees H.L. Davison	80	50.		
Thos. A. Edison	170	9531.		
Edison Chemical Works	50	17391.6		
To Sales of Cells	306			
300 v A 4 — 32894.10 / 2.5% 822.40	✓			
3465 A 6 — 19.280 / 2.5% 482.00	✓			
263 A 8 — 13.936.40 / 2.5% 348.40	✓			
163 B v — 5034.00	✓			
1331 B 4 — 42834.00 / 2.5% 1070.85	✓			103340.90
Sales of Filling Outfits	318			5750.
" " Parts	319			12768.
Materials & Supplies (Stores)	60			9361.51
Miscellaneous Supplies & R.	328			3045.54
Sales of Scrap	324			102.54
Factory Expenses	✓			
3-5	501 ✓			
11-5	940 ✓			
25-7	18.78 310			2901.8
Administration & Genl. Exps	254			
60-5	32 ✓			
60-14	61 ✓			93
Shipping Expenses	✓			
45-4	230			4827
Selling Expenses	230			1530
409	✓			
Rent	270			350
Royalty	150			480
Advertising Acct.	✓			
50-3	338			50.52
Work in Progress	60			
037	60 ✓			
4260	73.50 ✓			74.10
Defective & Obsolete Stock	136	42260	10 ✓	
	136	73.50	✓	51515
				1,125218.64

Distribution of Sales for the month of March 1911. per Abstract of Sales folio 148

March 31. 1911.

Sales of Bulls	301		5752.80	
2000 A 4	2419.20	✓		
19 A 6	2846.	✓		
7 A 8	176.60	✓		
5 B 4	30.	✓		
40 B 6	228.	✓		
	5752.80	✓		
Shipping Expense	7.30		7.05	
42-4		✓		
Sales of Filling Outfits	313		8 —	
Sales of Parts	314		41.10	
Materials + Supplies (Store)	216	✓		
Dry Cells rec'd. .02	40		216.56	
Work in Progress		✓		
4260	60		3.75	
Defective + Obsolete Stock	104			
D & E Cells returned,		✓		
40 E 15 @ 1¢	100	✓		
Reserve for Bad Debts upon D & E Cells 4 E 37 @ 2¢ Credit for 10 E 15 returned 4 100 Dep C	7	✓	1.29	
Profit + Loss	172		4.05	
Special allowance on disputed bills, 1/10/10 to 4/1/11	178		65.25	
To Accts Receivable	10			663.49
Distribution of credits for month of March 1911. for returned goods etc. for Abstract of Sales folio 176				
Interest on Funded Debt	286		2500.	
To Int on Funded Debt acct mo due	38			2500.
To change Interest on Funded Debt with the interest accrued during the month of March 1911, on the outstanding bonds of the company				
Taxes	274		1.03.96	
To Taxes Accrued	154			103.96
To charge Taxes with the proportion of estimated taxes for the year ending Dec 31/11 applicable to month of March '11 Estimate based on taxes paid for the year of 1910 of 1.03.96				

March 31. 1911

Work in Progress		✓	47.77	
To 903 Trang Quill Plates				
To Profit + Loss		✓		47.77
To charge to 903 with 1191 Trang Quill Plates omitted from 3/1/11 Inventory @ .04 4/5 ea				
Work in Progress		✓	257.21	
To 904 Cover Gang				
To Profit + Loss		✓		257.21
To correct error in pricing Cover Gang parts on hand Feb 28/11 1400 pcs. inventoried @ 18 4/5¢ = 10.95 should have been 1400 pcs. @ 19.12 per 100 = 267.21 / 257.21				
Finished Stock				
Miscellaneous Supplies + Repairs	328		1.41	
To Battery Assembling Expense	198			1.41
To transfer credit covering order to Wells Fargo & Co. Inv. 4/1 $2.98 for 12 th Realme + tape from Misc D & R to the cr Battery Assembling Exp. These articles had been chgd to this expense				
Work in Progress	60		73.50	
To 4260				
To Misc. Supplies + Repairs	328			73.50
To transfer credit for charge made customers for renewing cells from 4260 to Misc D & R.				
Work in Progress	60		15.17	
Part 0 V 6 Tel Brackets				
To Materials + Supplies	40			15.17
For 1005 Tel Brackets drawn from Store + no record of it shown by the accts. 1.43 11 for 100 or 4 1/2 per lb 343.68				

March 31. 1911.

Materials & Supplies	40	19.60	
To Work in Progress	60		19.60
4c 011			
To correct error in extension on Cost Tickets, week ending Mch 25/11			
Work in Progress	60	44.59	
4c 018 Rubber Valve			
To Material & Supplies	40		44.59
To charge 4c 014 with value of 2660 Rubber Valves			
No record of an Cost Tickets issued			
Work in Progress	60	10.69	
Part Bo7 Pole Gasket Washer			
To Materials & Supplies	40		10.69
These Washers, 830 pcs, were drawn from Finished Stock Room to trial but no record of it is shown by our production & cost ledgers			
830 pcs @ 4 1/2 per 100			
330 pcs to the pound			
Work in Progress	60	17.77	
Part 007 Pole Washer			
To Materials & Supplies.	40		17.77
To correct error Cost Tickets			
18594 @ 1 1/2 c = 279.26			
Were figured 262.49			
17.77			
Work in Progress	✓	58.1	
Bo7			
To Profit & Loss	✓		58.1
Adjustment of Inventory			
10566 pcs figured @ 2.60 per 100			
Should have been 2.55 " 100			

March 31. 1911

Finished Cells	70	6640.00	
To Work in Progress	60		6640.00
To credit Work in Progress for cells assembled during the month of March 1911 as follows:-			

A4	3336 cells	7.42	24662.40
L	2668 "	10.55	27886.56
S	562	13.55	7616.06
BV	502	2.49	1249.98
B4	1951	4.-	5804.-
			6640.00

Finished Cells Filled	70	71986.85	
To Finished Cells (Work in Progress)	70		68791.25
To charge Finished Cells Filled with cells filled with Electrolyte during the month of March	60		3195.60

A4	3358	7.33	24597.34
L	2866	10.91	31244.66
S	511	14.33	7321.19
BV	408	2.57	1048.56
B4	1540	4.27	6578.-
			71986.85

Electrolyte included in above costs:

A4	3358 cells	.33	1108.14
L	2866 "	.63	1804.60
S	511 "	.65	332.15
BV	408 "	.16	65.28
B4	1540 "	.20	308.0
			3195.60

Factory Expenses	710	10.12	
05-7			
Shipping Expenses	720	68.05	
05-4			
To Operation of Trucks	704		170.20
To distribute cost of operating truck for the month of Mch 1911			
60% on cartage inwards			
40% on cartage outwards			

March 31. 1911.

Summary of entries debiting and crediting Profit & Loss acct. for Work in Progress

Work in Progress,		X	800 70		
B04	72.18				
1003	18.21				
007	17.85				
008	28.11				
B09	17.31				
009	50.17				
011	22.75				
504	54.54				
506	28.22				
B21	54.54				
607	56.15				
807	26.78				
707	12.63				
807	6.33				
B04	8.35				
B13	22.70				
024	1.26				
B07	30.13				
903	46.77				
504	28.71				
B07	6.81				
	802.70				
Work in O. (Ord) Adjustment Rack		X	20		
561					
To Work in O. Adjustment Rack		X			800 70
See details above					
Work in Progress		X			20 00
561					
Cost of Sales. By Cells		150	24 65		
To Finished Cells Dilled		7V			24 65
To charge to Cost of Sales cost of 5 By cells chgd. to H.E. Mirlees see Jo. p. 270					
C.H. Ayres					

March 31. 1911.

Cost of Cells Sold By cells		180	339 93		
To Finished Cells Dilled		7V			324 75
Work in Progress, 1808		60			14 76
" " 1870		60			39
To charge Cost of Sales with By cells and equipment shipped during the month of Mch 1911.— as follows:—					
By Cells	103 @ 3.15				324 75
Freight - Scuff	25				14 77
Misc. Parts.—					
Ons 960 B Wrenches	3		06		
1066 Lugs	8		04		
1064 Jumpers 3/4	45		18		
Terminals	2		04		
			32		
Cost of Sales. By cells		150	5196 41		
To Finished Cells		7V			5059 77
(Transd) Work in P. 1808		60			122 88
Work in Progress 1870		60			15 76
To charge Cost of Sales with By cells & equipment shipped during the month of March 1911. as follows:—					
By Cells	106 @ 47.75				5059 77
Freight - cells	1		56		
" "	16		10 80		
" "	153		100 80		
" "	7		50		
" "	1		78		
			122 88		
Misc. Parts:-					
Part 771 Socket Wrenches	1		16		
760 D "	47		94		
B67 Connectors	100		10 80		
B66 Lugs	108		72		
B66 Jumpers 3/4	279		1 13		
B21 Positive Plate	1		50		
B19 Negative Plate	1		15		
Terminals	48		70		
			15 76		

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Cost of Sales A4 cells 180 26767 84

To Finished Cells Filled 7V 26278 61

Work in Progress (Image Order 1807) 60 39 503

" " Misc. " 1870 60 96 20

To charge Cost of Sales with A4 cells and equipment shipped during the month of March 1911 as follows:-

A4 Cells — Quantity ~~Cost~~ ~~Sales~~ 4,493 8 61 — Sales 300 @ ~~7.25~~ ~~2175.00~~

Image, 2 cells	3	.58	1.74
"	4	.64	2.56
"	14	.65	9.10
"	27	.71	19.17
"	84	.77	64.68
"	137	.91	124.67
"	66	.97	64.02
"	14	1.00	14.00
"	14	1.15	16.10
"	4	1.20	4.80
"	15	1.25	18.75
			390.00

Miscellaneous Parts:-

Large	.66	264 @ .4133	109.16
Jumpers	.64	Man 18 @ .4133 Prem 40.38 / 3655 Leg 18 @ .4133 40.37	
B Nameplate	.760	1	.07
Sweet Nameplate	.771	65 .16	7.00
Jack	.766	45 .11	4.95
Terminal		1	.07
			91.70

Cost of Sales A6 cells 180 39953 91

To Finished Cells Filled 7V 39327 32

Work in Progress Order 1807 60 553 18

" " " 1870 60 103 41

To charge Cost of Sales with A6 Cells and equipment shipped during the month of March 1911 as follows:-

A6 cells — Quantity 18,311 — Sales 3065 @ ~~7.25~~ ~~22,212.25~~

Image, 2 cells	16	11.36
"	47	32.90
"	109	76.30
"	163	109.25
"	64	75.52
"	71	56.76
"	55	79.04
"	18	14.22
		455.12

Forward			578.15
Image.- 2 cells	10	1.60	16.00
" 4	4	1.60	6.80
" 12	1		3.01
			553.18

Misc. Parts:-

Large	.66	264 @ .4133	109.30
Jumpers	.64	381 Man @ .4133 / 3655 Leg @ .4133	39.15 / 20.24
Sweet Nameplate	.771	55 .16	8.80
Jack	.766	55 .11	6.05
Western Bar (Cell)		1	.57
			183.91

Cost of Sales - A8 Cells 180 10159 98

To Finished Cells 7V 9856 05

Work in Progress 1807 60 279 17

" " " 1870 60 337 16

To charge Cost of Sales with A8 Cells and equipment shipped during the month of March 1911 as follows:-

A8 Cells — Quantity 2216 — Sales 563 @ ~~1.45~~ ~~816.35~~

Image 2016	1		3.26
" 3	49		160.95
" 4	16		52.96
" 5	16		52.96
" 6	58		191.98
			461.19

Misc. Parts:-

Connectors	.661	3	1.73
Large	.66	42	27.72
Jumpers	.64	96 Man / 1835 Leg	39.90
Jacks	.766	11	1.41
Sweet Nameplate	.771	11	1.76
			32.94

Miscellaneous Supplies & Repairs 345 959 14

To Work in Progress 60 73 50

6260

Factory Expense 410 22 01

11-2	7.00	
15-3	8.00	
24-2	4.37	
	19.37	

Battery Assembling Exp 198 4 83

30-2

To charge Misc Supplies & R with cost of cleaning, charging cells ~~etc~~ during month of March 1911

April 1911.

Materials & Supplies	60		1000		
Drums	✓				
To Misc. Supplies & Repairs	348				1000
To correct distribution on Invoice Mch 2/10 of Edison Chemical Works transferring charge for one drum from Misc. S & R to Materials & Supplies a/c. see Vchr 3-277					
Mch 31/11					
Cost of Sales of Cells	17✓		276 38		
To Work in Progress 1807	60				149 68
" " " 1870	60				126 70

	Quantity		
Trays, 2 c.u. 4 cell	✓		1.41
5 "	5		3.91
6 "	13		11.13
7 "	9		7.07
8 "	✓		2.13
4 c.c. 4 "	15		62.04
5 "	58		52.93
			141 68

Misc. Costs:-

Cost 661	Arc Connectors	114	7.13	7.05
661	a/c "	91	2.78	7.27
663	Lugs	60	11.13	2.85
660	Jumpers 3 gpm.	436'	11.15	4.47
671	Bottom Insulators	300	2.14	6.42
671	Block Insulators	200	5.5	10.08
671	" "	2c	1.52	11.70
671	" "	2c	2.77	9.77
671	" "	Bre	6	.36
661	Bre Connectors	6	1.10	.85
662	"A" Lid Gaskets	200	1.94	6.00
667	"A" Pole Nuts	30	60	.18
	Jacks	1		.11
	Sweet Manual	1		.16
	Fillers with hose nozzle	18	2.45	43.20
	" " Fillers shells ✓			3.20
	Filler hose ✓ lengths			2.-
	A & Cases	3		.60
	Shell Bre 5 cells	1		2.20
	Flexible Jumper Nuts	10 ea		6.00
	Electricians Tools	2 set		1.80
				146 70

March 31. 1911

Free Goods Ale-cells	348		3273		
To Finished Alle Filled	7✓				3273
To charge to Free Goods a/c a 6 cells shipped (given away) in March 1911. as follows:-					
a 6 cells 3 @ 10.91					
Free Goods Bre cells	348		975		
To Finished Cells	7✓				5 40
Work in Progress 1808	60				138
To charge Cost of Free Goods with Bre cells & equipment shipped gratis during the month of Mch 1911. as follows:-					
Bre cells ✓ @ 4.50	8.45				
Trays 5 cell ✓	1.38				
Free Goods	348		1977		
To Defective Stock & Scrap	10✓			18	—
Work in Progress 1807	60			1	71
" " 1870	60				26
To charge to Free Goods E-18 cells and equipment shipped our gratis during the month of Mch/11 as follows:-					
E-18 Cells 1✓ @ 18	18-				
Trays as used 5 cell ✓	.171				
Misc. Costs;					
"A" Lugs	.08				
"A" Jumpers 1 6'	.15				
Free Goods	348		8467		
To Work in Progress 1808	60			21	—
" " 1870	60			63	67
To charge Free Goods with cost of Trays & Misc. Costs shipd. our Gratis during the month of Mch/11 as follows:-					
011 Mg Sheet Caps 50 @ 3.5%	1.76				
012 Cd. 661 Cd Connectors 27 .18	4.86				
661 Ale " 7✓ 7.15	5.05				
662 "A" Lid Gaskets ✓ 1.5c	.07				
031 Painter Cloth ✓	.50				
037 Negative ✓	.30				
B/Manuals 3	.6				
Special "A" Adoption 10 ea & 1 pr	20.75				
1 cell Alle Board 1	1.47				

March 31. 1911

Work in Progress			21 00	
#-1805				
To Work in Progress				21 00
4-6-11				
To charge Work in Progress #-1808 with 7 — 5 cell B4 Steel Boxes shipped during month of March 1911. @ 3.00 See Memo of shipt's book				
Work in Progress			3 50	
#-1870				
To Work in Progress				3 50
1631				
To charge Work in Progress #-1870 with 1 — 5 cell B4 Steel Box shipped in Mch/11 See Memo of shipt's book				
Work in Progress			50 70	
#-1870				
To Work in Progress				50 70
#-1671				
To charge #-1870 with 1014 lb "a" Sections shipped Bates in the month of March & credited to #-1870 @ 5¢ lb				
Cost of Cells sold	180		674 76	
To Battery Assembling Expense	198			674 76
To charge to cost of cells sold with the labor and expenses incurred in assembling cells into batteries — apportioned to the various types on the A4 basis, viz:-				

(Prod order)			
2978	A4	cells	187.59
2493	6		202.07
556	8		70.36
91	B4		6.57
991	4		32.17
			674.76

March 31. 1911

Finished Cells, Filled	7	4 50 3 30		
To Cost of Cells sold	180		4 50 3 30	
To charge Finished Cells Filled with Cells Account by customers in Mch as follows:-				

2978	A4	@ 5.1533	1960.24	
17	A6	17.1211	2056.95	
7	A8	17.1663	1347.55	
5	B4	3.1539	15.77	
40	B4	4.9286	197.17	
			4503.30	

Work in Progress				
To Reserve for Factory Expense				
To charge Work in Progress with the ~~proportion of Factory Expense applicable to~~ the month of March 1911 — estimated as 1.5% of the Direct Labor (labor charged to Work in Progress) Direct Labor — mo. of Mch/11 $15,957.86				
Work in Progress	60	1 6 4 7 3 48		
To Reserve for Factory Expense	164		1 6 4 7 3 48	
To charge Work in Progress with proportion of Factory Expense applicable to the parts finished during the month of March 1911. Proportion used is based on the ratio of Factory Expense to Direct Labor during the year ended Feb 28, 1911, or 1.5% of the Direct Labor				

Cancelled
See entry below

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Finished Cells Filled — 77 — 76 578 71
To Finished Cells — 70 — 76 578 71

To charge to Finished Cells, Filled, acct, with the filled (with Electrolyte) Cells on hand March 1. 1911 as follows:—

2198	A 4 cells	22 678.41
2197	A 6 "	33 710.07
705	A 8 "	12 925.51
180	B 4 "	777.23
869	B 4 "	5467.47
		76 578.71

Cost of Parts sold — 19 — 8 144 44
To Work in Progress — 60 — 8 144 44
1691

To charge to Cost of Parts sold the cost of Lithium Potash Solution sold & shipped in the month of March 1911
For details see Memo. of shipts' book
10 180 bottles @ .08 $ 814

Free Goods — 19 B — 27 60
To Work in Progress — 60 — 27 60
1692

To charge Free Goods with solution shipped in the month of March 1911 Under
Invoice 6660 — 270 —
" 6877 — 100
370 lbs @ $ .07 $ 27.60

Work in Progress — 1
To 600 A 6 Cell — 9.91
" 800 B 4 " — 13.29
" 1000 B 4 " — 16.91
To Work in Progress — 39.11 — 1
To 500 A 4 Cell — 15.73
500 A 8 " — .19
Finished Stock
To 23 — 6.06
019 — 10
B 16 — 6.11
B 45 — 67
B 31 — 210.73
— 39.11

To adjust charges from individual jobber to Cell Groups during March. Requisitions for parts as signed by foreman did not agree with quantities required for cells assembled this is an adjustment of same

— 31 —

J. Du Bois Ferguson — 1 — 320 — 320
To J. Du Bois Ferguson Cap't % 1
To transfer consignment invoices sig i—
Sept 24/10. 160—
Dec 28/10 160—
320
to J. Du Bois Ferguson's regular acct. (in apr. Rec. Ledger)

Accts Payable — 1

— 31 —

Federal Storage Battery Co., Accts Rec. — 10 — 1 751 27
To Work in Progress — 60 — 1 751 27
4170

To charge Federal Storage Battery Co. for amount of material and labor used on trolley car for our ship order #4170 (to 4/5/11)
Per invoice dated Feb 26/11
A M bill book folio 500/506

March 31. 1911.

Work in Progress	60	1460 7 0	
To Reserve for Factory Expenses	104		1460 7 0
To correct error in computing the Reserve for Factory Expenses during the month of March			
Amount credited to Reserve (J.E. 277) 16493.08			
Should be 17954.18			
1460.70			
Finished Cells	70	315 —	
To Work in Progress	60		315 —
To correct J.E. entry 269 charging Finished Cells for Cells assembled in the month of March			
A4 cost is 14,693.23 - was charged as 14,686.40			
A6 " " 27,800.44 — 27,800.44			
A8 " " 7658.06 — 7660.06			
B4 " " 1348.49 — 1348.78			
B4 " " 5000.30 — 5000			
66404.18 — 66400 —			
Work in Progress		377 00	
of 500 — 85.69			
600 — 105.81			
800 — 137.09			
B00 — 34.23			
1000 — 17.14			
377 —			
To Work in Progress 237			377 —
To charge to each of the cell groups with the addition to cost of Flake as shown by accounts statements of Cost of Flake for March. The error occurred through minus Inventory of hopper Anodes 40 Anodes @ 13 lbs ea = 520 lbs @ 1.67 = 377.20			

March 1911.

-31-

Work in Progress	60	270 0 0	
To 237			
To ~~Work in Progress~~ Deferred Stores Charge	102		270 0 0
~~(Hydrate) to 237 1200~~			
~~(Salts) to 237 1200~~			
To charge Work in P to 237 with Hydrate Dressings used in Plate Plating to make Nickel Sulphate in March			
2025 lbs @ 13¢			
Finished Cells Filled	70	377 —	
A4 — 85.69			
A6 — 105.81			
A8 — 137.09			
B4 — 34.23			
B6 — 17.14			
To Work in Progress	60		377 —
500 — 85.69			
600 — 105.81			
800 — 137.09			
B00 — 34.23			
1000 — 17.14			
To charge to Finished Cells Filled with the additional cost of cells manufactured in March. This increase in cost due to an error in the Inventory in P to 237, Flake, — being diminished by 377.20			

— 1 —

Laboratory Experimental Expense 764 — 32 73

To Free Goods 748 — 32 73

To change Laboratory Experimental Expense acct. with 3 A 6 cells delivered to Edison Laboratory in March 1911 per our invoice to them dated Mch 31/11 $6.88 — Charged in error to Free Goods.

3 A 6 Cells @ 10 91/2 = 32.73

— 1 —

Free Goods 748 — 40 90

To Finished Cells Filled 74 — 40 90

To correct error in Memo. of shipments book - Mch. sheets.

Shipments of Bee cells given away in March 1911 were as follows:-

5 B 6 Cells shipped to Robt Lee Morrell, Newark N.J.

5 B 6 Cells shipped to H C Stahl Trenton N.J.

Each of the above shipments were entered as 1 cell instead of 5 cells each. (total 10 cells)

Charge should have been for 10 B 6 cells @ 4 93 — 49.30

Also charged 2 Bee cells @ 4 93 — 8.40

40.90

— 1 —

Work in Progress 60 — 7 34

Shop Order 1910 19 20 19

To Reserve for Factory Expenses 1144 — 7 34

To charge Shop Order No 1910 with overhead expense included in our bill dated 2/13/10 $6.69 to Brooklyn Wholesale

— 1 —

Work in Progress — Finished Prod. 866 — 8 47

To Work in O Adj. acct. X — 8 47

To correct cost on 2281 by correcting Large, Inventory 3/1/11 to .55 per 100 = .17.50

Figured incorrectly at .17.85 per 100 — 40.7

8.47

Materials & Supplies Stores 1 Class 41 — 40 — 1 85

To Plant & Equipment 86 — 1 85

To correct distribution on our Invoice # 3-316 from J. & A. Low Co. Bill dated 3/17/11 — charged to Stores instead of P & E.

Miscellaneous Supplies

— 12 —

Plant & Equipment 86 — 4 50

To Equipment Loaned (Thos A Edison) 91

To credit Equipment Loaned each for one power Press $21 A returned to us by Thos A Edison Laboratory this date (see chg. J. 237) — 4 50

— 1 —

Accounts Payable 103 — 30 —

B F Goodrich Co Class 44 ✓

To Materials & Supplies 41 — 30 —

To credit Stores for $30, representing an error in Apts Pay Voucher $3-149 Amount of the invoices vouchered was $53 53, entered in Abstract of Expenditures as shown on face of voucher, 53 53

— 30 —

Materials + Supplies Stores — 40 — 51.29

To Profit + Loss — 178 — 51.29

To Charge Stores Acct with April (Acct Pay.) debit Vouchers representing credits allowed on which apply to a preceding fiscal period the allowance for returned drums on hand but not included in our inventory of Feb 28/11 — as follows

Feb "4-84 American Electrical Works — for 4 Reels @ 12.50 — 50.00

Voucher "4-137 Phillips Insulated Wire Co. 1 Reel — 0.41

Voucher 4-201 Edison Phono Works — Cancelling invoice of Oct 21/10 — 1.50

Voucher "4-260 J.H. Robbins Dona Co. for 1 Reel — 4.75

51.29

Materials + Supplies — 40 — 16.41

To Accts Payable — 108 — 14.25

Pratt Whitney Co.

For their Credit Memo dated 4/29/11 (our Vouch. 4-207) to cancel charge of Apr 7, 1910 for 190 Dozen Slotting Cutters Bill was credited to Pratt-Whitney each therefore credit should not have been charged to them

Newark Electrical Supply Co.

For their Credit Memo dated 1/29/10 sent us by mistake (as Vouch. "4-253) — 2.16

— 30 —

Selling Expense — 200 — 3.67

40-6

To Materials + Supplies — 40 — 3.67

To correct distributions on Voucher "4-79, charging Selling Expense with 459 lbs of Solution shipped as our expense by Anderson Elec Co. Co. Apr. 5, 1911 to F. B. Eberhart, Mechanicville, Ind. — (No charge to Eberhart to be made)

Work in Progress (Credit) — 60 — Hall — 36.00

Adjustment Acct.

By Materials + Supplies (Debit) — 40 — 36.00

To credit Adjustment Acct for an allowance made to us by the West Penn Steel Co. per their Cr. Memo dated 4/25/11 — our Voucher "3-235 on (Bond) Steel billed by them to us on Jan 8/10 "4 Feb 10/11 36000 # @ 2.5¢ ton

— 30 —

Edison Chemical Works

Invoices Nos;	6944	387.	1	
	47	74.		
	50	290.		
	7007	380.		
	33	3646.		
	54	4667.		
	53	70.		
	54	8.57		
	55	120.		
	7453	2695.		
	7401	238.		
	6	164.80		
	9	10.		
	10	132.		
	11	100.		
		2448.45		
See debit item from above				
Inv. #7310		10.	30	2438 45
Thos A Edison				
Inv. #7010			140	778.
Accounts Payable			185	72537
Accounts Receivable		111,614.14		
Less credits which are deductions from sales		2450.44		
		109,163.70		
Add: Cr. allow. on Inv. #9117 for plates returned from Cell Dept.		3.40	10	109163 70
To Sales of Cells & accessories			386	1063 73 65
A-4				
346 cells		33478.65		
		281.—		33197.65
A 6				
2955 cells		48888.—		
Sc. 2475 "		1.00		46488.—
A 8				
850 cells		18412.50		
Sc. 850 "		50.—		18362.50
				79048.15

Sales of Cells, contd.; fwd.				98646.85
Bx				
192 Cells	990.			
"	144.			846.—
B2				
1164 Cells	7442.64			
42 "	359.44			7802.08
1206.				106073.65
Sales of Filling Outfits			315	645
81 @ 8.0.	648.—			
3 "	11.			
77.	645.			
Sales of Parts		739.31	317	711.53
+ Acc'd & Cons. adj.		6.—		
		745.31		
Less: Changes in distribution shown in Cost of Sales				
Inv. 6970	9.40			
7361	3.20			
Cr. 1335	22.48	34.08		
		711.53		
Miscellaneous Supplies & Repairs			318	558.—
		339.08		
Add Inv. 6930	9.40			
7262	3.52			
7304	295.41			
Charges for returning cells & Cons. orders	33.15	341.48		
		680.56		
Less: Inv. 7261	13.50			
7287	1.20			
Cr. #1335	15.61			
Dr. Inv. #1360	1.47			
7363	60.82	89.50		
		558.—		
Defective Stock for Scrap			104	669.46
Inv. 6893 5 E18 Cells @		18.		
" 7203 10 W. Mfg. "		38.00		
" 7233 Dry Metals & Plates		31.46		
" 7401 9.00 W. Mfg. Scrap		2.38		
		669.46		

(Contd fr. pl 287) Shipping Expenses				
45-4	53.63	730		46 13
	8.50			
Materials & Supplies.		110		
Drums & cartage	1610.94			1610 94
Cr 1344	10.			
Sales of Scrap	214.76	304		
Cr 1347	50.01			164 75
	164.75			
Work in Progress		60		
Mfgr 036	503.75			1181 25
" 1441	677.50			
	1181.25			
Rent		710		3 50
Royalty	32.80			
Cr 13 "	27.-	150		5 80
Factory Expenses		710		51 58
25-7	43.58			
15-6	8.-			
Administration & Gen'l Exp.		750		7 15
60-5	.65			
60-10 (" 7357)	1.50			
Advertising Expenses		760		1 57
25-3 (Inv. # 7361)				
Accommodation Purchases		30		6 189
Inv. 7360	1.47			
7363	6.42			

Distribution of Sales for month of April 1911 as shown by Abstract of Sales

— 30 —

Sales of bells and accessories		306	291 6 20	
bells nets.				
175. A 4	1133.-			
38. A 6	304.			
71. A 8	1463.20			
12. B 4	60.			
13. B 4	48.			
	4476.20			
80 A 6 transf from reg. charge to Mass Ledger				
Cr. Cr. 1319	1440.			
	5916.20			
Materials & Supplies		40	2 90	
Drums, cartage, etc.				
Sales of Parts		314	1 8 90	
Returns; 50th A Bell @ .18	4.-			
10 - 5 all A 6 Trings	14.85			
Disc. on Hooch	.05			
	18.90			
Free Goods		348	133 85	
Cr 1300 Replacing 1 A 6 Cells	16.-			
1300 100th Bell (A")	8.-			
1307 149th Bell A" Bell	23.80			
1319 Installing new connection in battery	3.11			
1353 Accounting 2 A 6 Cells	4.50			
1387 2 Cl A Bell @ 2 Cons	2.10			
87 Replacing 1 A 4 Cell	12.30			
	133.85			
Shipping Expenses		730	16 76	
45 - 4				
Allowances Rech		304	539 50	
Cr 1315 Cr 2 6 Cells	4.-			
1391 " 42 67 "	535.50			
Work in Progress		60	2 20	
(allowed on Rech .049	.60			
register Inv. 7419) " .031	1.60			
Up Mfgr.				
reversal for all unapd				
			4 1 7 4 11	

			691	41
Entry Cont'd. from page 289				
Depletion Stock & Scrap acct.		10	138	00
Cr 1315 " Cost Calls Sold.	30			
1306 " Entry " "	135			
Memorandum Ledger		16	232	50
Cr 1301 Mc Crap Co.	20			
15 Macy & Co.	135			
11 O. A. Childs	94.50			
	232.50			
Selling Outfits, Sales of		318	9	—
1 F. O. returned				
Rent a/c		430	333	33
Cr 1306 J. Abram Inc				
Factory Expense		310	18	62
25-7	1.52			
15-6	17.10			
Advertising Expense		438		
20-1			25	
To Accounts Receivable		10		7644 58
" Payable		108		1 52
Distribution of credits for the month of Apr. 1911 representing allowances for goods returned and other credits which have been deductions from sales			7646	10
—30—				
Sales of bells and accessories		316	21	58
To Cost of Sales		180		21 58
To charge Sales of bells each with bells charged for in the regular way and later credited were issued cancelling the charge. These bells were charged to Free Goods acct., J 269 and 1 A.C. & 4 A.G. bells				

—1—

Free Goods	448	47	60	
To Sales of Parts	316			37 60
Materials & Supplies Store	40			10 00
To charge Free Goods for with allowances made to customers, on parts charged, per credits as follows:-				
#1257 Adams Veh. Co.				
1253 J. H. Porter & Sons				
1254 Elmira Motor Car Co.,				
together with one drum shipped to better company, charge for which was cancelled.				
Finished bells: Filled	7	51	0	
To Memorandum Ledger	16			51 0
Richardson Eng. & Mfg. Co. 2651 Factory Order 7313				
Dayton Electrical Mfg. Co. 2651 7313				
To credit Mem. Ledger for 10 B4 bells charged to Smith Meeker Eng. Co. Mch 4/11 & Mch 8, 1911. Inv. # 6578 & 6604				
These bells were shipped to Motor Boat Show marked for Richardson & Mfg & 5 bells for Dayton & Mfg. & were charged to them on memorandum				
—1—				
Finished bells Filled	7	35	99	
To Profit & Loss	17			35 99
To charge Finished bells filled each, with 4 A4 bells shipped to Adams Vehicle Co. Neg Entry on Feb 27/11 (Factory Order 9088) and invoiced to them Mch 15, 1911, Inv. # 6676. This invoice did not appear covering our assets on Feb 28/11 & is therefore a credit to Profit & Loss a/c.				

— 1 —

Finished Cells Filled — 7V — 593.57
To Memorandum Ledger — 16 — 593.57
Chio Electric Co. Co.
To credit Memo. @ Mar
Ledger with 45 A 6 cells
shipped Dec 10/10 (Factory
Order 5507) to Chio E. Co. Co.
Inclds on Memo. to charged
to them on a regular
invoice, Mch 13/11. Inv. 6646

— 1 —

Finished Cells Filled — 7V — 4548.48
To Memorandum Ledger — 16 — 4548.48
Lehigh Valley R.R. Co.
To credit Memo Ledger @ 18179
with 45 A 8 cells charged on
a regular bill to Lehigh
Valley R.R. Co. Mch 14 1911.
Inv. 6659 (Factory Order # 7806)
shipped & charged to them on
Memo, Oct 2/10.

— 1 —

Free Goods — M8 — 13.19
To Finished Cells, Filled. — 7V — 13.19
To credit Finished Cells Filled
with 1 A 6 cell credited but not
returned from J. G. Meyers Co.
Albany. see Cr #1271

— 1 —

Finished Cells Filled — 7V — 51.02
To Memo. Ledger — 16 — 51.02
Edison Storage Battery Co.
To credit Memo Ledger,
Edison S. Bat. Co., for 10 B 4 cells
shipped from Boston Auto Show
(part of shipt to Phila. exhibition)
see Factory Order 5900)
to A.R. Bailey & Co Amesbury, Mass
and billed to them Mch 21/11
Inv # 6716

— 1 —

Free Goods — M8 — 9.00
To Finished Cells Filled — 7V — 9.00
To credit Finished Cells Filled
Acct. with 1 A 4 cell shipd.
Mch 27/11 to Col Maddock Jr.
Trenton NJ (Factory Order # 9039)
see also RR 1055
Invoice marked "no charge"
Cell returned to replace this
shipt was scrapped.

— 30 —

Interest on Funded Debt — 26 — 2500.00
To Interest on Funded Debt — 26 — 2500.00
accrued & not due
To charge Int. on Funded
Debt with the interest accrued
during the month of April 1911,
on the outstanding bonds of the
Company

30

Taxes — 26 — 10396.
To Taxes Accrued — 26 — 10396.
To charge Taxes with the
proportion of estimated taxes for
the year ending Dec 31 1911,
applicable to the month of April
1911. — Estimate based on taxes
paid, for the year ending Dec 31, 1910,
orig. $ 124,763.62

30

Insurance Acct — 78 — 139.58
To Insurance Unexpired — 76 — 139.58
To charge Insurance Acct
with the proportion of insurance
expiring in the month of April 1911,
for particulars see Analysis book
folio 40-41

—30—

Factory Expense
15-3

To Factory Expense 11-5	×	47 11	
	×		47 11

To credit A/c. 11-5 with estimated portion of gas charged as in Apr. that was consumed in other shops than the Plating & Annealing Dept. as Vchr 4-237 Edison Phono Works.

—30—

Work in Progress
A/c 037

To Factory Expense A/c 15-3	40	1219 33	
	710		1219 33

To charge to cost of Flake, A/c 037 with electric current used in Flake Plating during the month of April 1911, based on figures furnished by Mr Thomas.

—30—

Shipping Expenses
45-3

To Materials & Supplies	730	16 92	
	40		16 92

To correct distribution of bill dated 4/28/11 of Edison Phono Works, Voucher 4-317 for packing cases from Materials & (Stores) to A/c 45-3

—30—

Selling Expense
60-6

To Administration & Genl Exp. 60-12	220	10	
	752		10

To charge the distribution on bill of Edison Phono. Wks. dated Apr 27/11, V/chr 4-237 for the portion of charges for telephone calls estimated should be borne by Sales Dept.

30

Materials & Supplies Stores
To Shipping Expense
45-3

	40.	621 71		
	730.		621 71	

To correct charges made to Shipping Expenses for packing boxes from Stores as Details as follows:

From Stores distribution week ending Apr 8/11

O.J.* 313	dated 3/7	126.15	
2704	3/29	11.44	
2837	3/30	30.64	
2835	"	16.74	
2838	"	37.56	
2836	"	40.28	
371	4/3	15.04	
370	"	31.11	
165	"	31.07	
378	4/4	15.84	
377	"	31.64	
372	"	14.10	
373	"	14.56	
374	"	13.65	
375	"	3.76	
376	"	10.01	
790	4/7	70.18	
		508.74	

From Stores distribution of Cost Clerk's week ending Apr 29/11

O.J. 1911	3/22/11	14.44	
2727	3/23/11	9.65	
2723	3/29	3.90	
		621.71	

— 30 —

Materials & Supplies 40 | 277.17
To Factory Expense 210 | 277.17
114-6

To credit Factory Expense each for lumber represented on following Stores Ass't tickets

#503	bills	4/5/11	1033 ft Pine	79.17
679	"	4/4/11	1000 " Maple	87.50
795	"	4/7/11	3000 " Pine	77.50
				277.17

This material for storage was charged temporarily to 114-6 when the lumber was received. About Apr 10/11 arrangements were made by which the stock of lumber on hand was treated as a part of our stock, therefore this entry is made

— 30 —

Defective Stock & Scrap 107 | 575.65
To Work in Progress 60 | 575.65
037

To credit Work in Progress a/c 037 with Scrap Nickle & Sludge recovered from metal used in Flash Plating during the month of Apr 1911 per Mr Thomas's record:-

1384	lbs Sludge	@ 10¢	138.40
1749	" Scrap	25¢	437.25
3133			575.65

— 30 —

Work in Progress 60 | 1.241
037
To Materials & Supplies 40 | 1.241

To charge Work in Progress a/c 037 with correction of charges from Stores Ass't tickets covering 2250 lbs bicarbonate of Soda priced at 76⅔¢ per 100 lb - price should be $1.314 per 100 lb (mo of Apr.)

— 30 —

Materials & Supplies 40 | 5.50
To Work in Progress 60 | 5.50
a/c 037

To credit Work in Progress a/c 037 for overcharge on Stores Ass't Ticket #1500 dated Apr 14/11 on 100 lbs Iron Sulphide priced at 10¢ per lb - price paid was .04½¢

— 30 —

Work in Progress 60 | 55.68
037
To Materials & Supplies 40 | 55.68

To charge Work in Progress a/c 037 with corrections on Stores Ass't Tickets covering Copper Sulphate as follows:-

1590 lbs @ .0035¢

— 30 —

Factory Expense 210 | 109.17
a/c 7
Shipping Expense 230 | 727.8
45-4
To Operation of Trucks 302 | 181.95

To apportion the expense of Operating Trucks for the month of April between shipping and receiving - 40% being charged to Shipments of Cells etc and 60% to costing supplies & raw material inwards

— 30 —

Cost of Cells Sold 180 | 7147.6
To Battery Assembling Exp. 198 | 567.34
Work in Progress 61 | 147.62
a/c 003

To charge Cost of Cells sold with expenses in connection with assembling cells into trays & with expense of adjusting & charging over Exp.

April 30 - 1911.

Finished Cells	70	70259.44		
To Work in Progress	60			70259.44
To credit Work in Progress with cells assembled during the month of April 1911 as follows:-				
2886 A 4 Cells @		34.14364		
3486 A 4 " @		38816.61		
570 A 8 " @		8477.30		
481 B 4 " @		12240.30		
1196 B 4 " @		8097.57		
		70259.44		
Finished Cells Filled	70	75282.79		
To Finished Cells assembled	70			72072.43
To charge Finished Cells Filled, with Cells filled with Electrolyte during the month of April 1911 as follows:-				
2660 A 4 @ 7.75		20617.18		
3490 A 6 @ 10.8775		38862.21		
666 A 8 @ 14.7225		9432.67		
413 B 4 @ 3.50.56		1051.43		
1198 B 6 @ 4.2650		5106.17		
		73269.43		
Work in Progress	60			3210.36
To credit a/c 1691 with cost of Electrolyte for into cells Filled during month of Ap. 1911 as follows:				
2660 A 4 @ 33¢		877.80		
3490 A 6 @ 47¢		1641.10		
666 A 8 @ 66¢		439.56		
413 B 4	10	41.30		
1198 B 6	20	239.60		
		3210.36		
Finished Cells Assembled	70	11882		
To Finished Cells Filled	72			11882
To transfer credit for 6 A 8 cells cancelled from Menu Ledger to Finished Cells Filled acct. (instead of cr. to Finished Cells assembled acct) see f 261				

April 30. 1911.

— 30 —

Work in Progress	4	1147.0		
4 & 1807 100.00				
1808 14.50				
To Work in Progress	4			1147.0
4 & 3 114.70				
To credit Work in Progress, a/c 4 & 3 with the expense incurred in the month of March in changing over & adjusting tracks. This expense was included in battery equipment cost, $1605.92, charged against Mch. sales as follows:				
A 4 39.76				
6 39.96				
8 9.15				
B 4 1.79				
B 6 1.57				
Sundry sales 11.16				
Free Books 31				
114.67				

— 30 —

Work in Progress	61	19167.79		
To Reserve for Factory Expenses	164			19167.79
To charge to Work in Progress the Factory Expenses for the month of April 1911 —				
Basis for the charge being 125% of labor				

— 30 —

Loss of Free Goods	148	7170		
To Finished Cells	72			4766
Defective & Obsolete Stock 1910	104			2370
Work in Progress a/c 1808	60			33
Exchange Loss of Free Goods with Cells requirements shipped on grants during the month of Apr. 1911 as follows:-				
A 6 Cells @ 11.52		23.98		
B 4 " 5 4.32		23.04		
E 17 " 10 2.53		25.30		
		72.32		
Less: Cr. - Cells Pay		67		
E 27 - 5 " @ .35		1.75		
E. Tags 4 @ .05		.20		

April 30. 1911.

Memorandum Ledger — 16 — 672 28

To Finished Calls — 7v — 649.88

Work in P. Yr 1807 B — 61 — 7.28

" " " 1870 " — 61 — 15.12

To charge Memo. Ledger with A 4 calls and equipment shipped out on memorandum during the month of April 1911. as follows:-

A 4 calls 77 @ 8.44 649.88

Order 1807 — Trays

7 Call Trays — 8 @ .91 7.28

Order 1870

.064 Jumpers 8 pcs 57" 1.30

.066 Lugs 4 .1113" .16

.074 Tray Handles 16 @ .314 .50

.075 " Eyelets 48 @ .0104 .05

.771 Bottom Wrench 1 — .16

.766 Jack 1 — .11

.571 Block Insulators 56 @ .100 3.36

.072 Bell " 112 @ .2244 2.51

.047 Pole Nuts 112 .6" .67

.561 Connectors 48 13.5% 6.33

15.12

Memorandum Ledger — 16 — 1152.67

To Finished Calls — 7v — 1115.17

Work in Progress — 1

Yr 1807 — 61 — 11.30

1870 — 61 — 25.77

To charge Memorandum Ledger with A 6 calls and equipment shipped out on memorandum during the month of April 1911. as follows:-

A 6 Calls, 93 @ 11.99 1115.17

Trays, 4 call — 1 .81

6 " 1 1.18

8 " 7 1.93 9.31

11.30

Misc. Costs

.064 Jumpers 7 pcs 13.5" .2115 2.92

.066 Lugs 8 " .1113 .33

.074 Tray Hdls 16 @ .314 .50

.075 " Eyelets 48 .0104 .05

.766 Jack 1 .16 .16

.571 Block Insulators 72 .55 4.40

.072 Bell " 112 .2.44 2.73

.047 Pole Nuts 100 .6" 7.

.561 Connectors 27 16% 4.41

25.77

April 30. 1911.

Memorandum Ledger — 16 — 1523.67

To Finished Calls — 7v — 1421.98

Work in Progress — 61 — 41.69

1807 17.90

1870 23.79

41.69

To charge Memorandum Ledger with A 8 calls and equipment shipd. on memo. during the month of Apr 1911. as follows:-

A 8 Calls 91 @ 16.25% = 1481.98

Trays Yr 1807:-

3 calls A 8 — 1 .35

5 " " @ .05 .20

6 " " 13 @ .15 1.95 2.50

Yr 1870 — Costs:

.064 Jumpers 11 pcs 85" @ .2115 1.91

.561 Connectors 75 @ .05 6.-

.066 Lugs 6 @ .1113" .75

.074 Tray Hdls 32 @ 3.1/10 1.00

.075 " Eyelets 64 @ .05 .04

.770 Wrench 2 @ .11" .22

.766 Jack 2 @ .16 .32

.571 Block Insulators 71 .099 7.03

.072 Bell Insulators 184 .24" 2.89

.047 Pole Nuts 184 @ .6" 1.07

23.79

Memorandum Ledger — 16 — 20.58

To Finished Calls — 7v — 20.58

To charge Memorandum Ledger with B 2 calls (Loss) shipped on Memo. during the month of April 1911. as follows:-

B 2 Calls 7 @ 2.94

Memorandum Ledger — 16 — 90.—

To Defective & Obsolete Stock — 104v — 90.—

To charge Memo. Ledger with 60 18 calls shipped on memo. during the month of April 1911.

60 18 calls 60 @ 1.50

April 1911.

-30-

Memorandum Ledger 16 58.56.
To Work in Progress 61 28.56
To 1870

Materials & Supplies 40 30.—
To charge Memo. Ledger with miscellaneous parts, drums etc shipped out on memo during the month of Apr. 1911. as follows

571	A4	Block Insulators	20	6 3.—
471	A6	" "	50	7½ 3.75
571	A8	" "	50	9.97 4.99
561	A4	Connectors	25	7½ 1.88
661	A6	"	25	7½ 1.88
861	A8	"	10	.8 .80
	A4	" Apex 10		.8 .80
	A6	" " 10		.8 .80
	1	Telling Outfit Complete		10.00
				28.56

Dr:-
3 Drums @ 10.— 30.—

-30-

Memorandum Ledger 16 3707.78
To Installed Calls 74 357.13

A4 Calls	196	@ 8.50	1.665.74
A6 Calls	97	11.83	1.147.63
A8 Calls	6	17.01	102.06
B4 "	7	2.15	15.05
B6 "	100	4.73	473.68
			3573.13

Defective & Obsolete Stock 100 70.00
B48 Calls 60 @ 1.17

(Stores) Materials & Supplies 40 60.
Drums 6 @ 10.00

Work in Progress 61 24.25
To 1869 :-

A4 - 5 calls	8	@ .71	5.68
" 8 "	1	.77	.77
" 10 "	16	1.15	18.40
A8 3 "	2	.75	1.50
			24.25

Apr. 30. 1911.

Work in Progress 61 8.06
To 1869 Bell traps.

B4 - 5 bell traps	1	6d	.6
5 " "	1		.7
10 " "	8	.8	6.4
			8.06

Work in Progress 61 2.54
To 1870

Lugs	4	@ .04	.16
Jumpers 8'	2	.115 per	.34
		.04 leg	
15'	2	1	.51
36'	2	1	.99
4" Mouldings	16d		.32
Jacks	10		.10
			2.54

To charge to Memorandum Ledger the battery equipment etc shipd. during the month of March 1911

Reserve for Bad Debts & D.&B. bills due Customers 134 5878.50
To Memorandum Ledger 16 5878.50

To set up on Memorandum Ledger old D.&B. Calls received from customers prior to March 1. 1911. liability for which was taken up on the books on Feb 28/11 by the creation of a reserve estimated at 15% of the original selling price

Memorandum Ledger 16 40.00
To Profit & Loss 138 40.00

To set up on the Memorandum Ledger 4 drums @ 10.— which were out on Memo. at Feb 28/11 but were not on the books at that date

April 30. 1911.

Finished Bottles Filled					75	5	24 47.1
A 4 bottles	560	@ 2.50		2273.47			
A 6 "	112	@ 2.50		1435.08			
A 8 "	62	@ 2.50		3 50.14			
B 4 "	24	@ 2.50		67.26			
B 6 "	115	@ 2.50		1057.86			
				5,284.71			
Defective & Obsolete Stock					10		165.00
Bottles	110	@ 1.50					
Work in Progress					61	16	58.87
% 1903 (Ale Things)							
Ale 4 Bottles	1			65			
5 "	3	.71		2.13			
6 "	2	.77		1.54			
8 "	1			97			
10 "	16	.95		15.40			
A 6 4 "	4	.81		3.24			
5 "	17	.71		12.07			
8 "	5	1.33		6.65			
A 8 — 3 "	3	.75		2.25			
4 "	5	.94		4.70			
5 "	1			1.00			
				58.87			
Work in Progress					61	6	22.74
% 1908 (B Things)							
Br — 5 Gall Tray	2	@ .50		1.00			
" 4 — 5 " "	23	.62		14.26			
8 " "	1	.75		.75			
10 " "	5	.80		4.75			
				22.74			
Work in Progress					61	6	21.16
% 1910 — parts							
Bill Things — 6 Gall, 7, 8 & 9							
Bottom jumpers 36"	2	@ .15 .04		.39			
B " 4½"	2			.84			
" " 6"	18						
A Brackets	1			.12			
B "	3	.02		.06			
Junk	1			.11			
Br Steel Boxes	2	@ 2.50		5.00			
Br " "	4	@ 3.50		14.00			
				21.16			

April 30. 1911.

To Memorandum Ledger					16		
Work in Progress Adj. Acct					61		5 439.04
To credit Memo. Ledger with bottles, Bottling Equipment, etc returned during the month of March 1911 also crediting Work in Progress, Adjustment Acct with bottling equipment returned, which had been shipped out with Bills charged on Memo. prior to March 1st such equipment was not charged to Memo. Ledger prior to this date.						6	73.64
Cost of Sales					130		70 761
To Finished bottles (Br Bills)					75		56 7.38
Work in Progress					60	6	14 23.3
% 1908				7.76 / 14.76			
" 1870				22.47	16		
To charge Cost of Sales with Br Bills and equipment shipped during the month of Apr. 1911 as follows:-							
Br bills	193	@ 2.95		569.38			
1908, Tray:-							
Br — 5 Gall	38	@ .50		19.76			
% 1870 - parts:-							
BGG Lugs	78	@ .55		43			
% B Brackets	38	.02		76			
Funnels	37	.02		.74			
1060 Lacquerette Box	190	.91		173			
Box " " Nos 1 & 2	40	.72		28.8			
1071 Block Insulator	193	.035		6.17			
07 bell "	386	.016		6.26			
074 Mary Hills	76	@ 3½		2.39			
075 " " Eagles	150	.05		.75			
Bg6 Washers	76	.01		.76			
Bolts	76			.53			
Nuts	150			.76			
Washers	150			.10			
				22.47			
1908 Things:-							
5 Gall Steel Boxes	38	@ 2.50		95			

April 30. 1911.

		Fo.	Debit	Credit
Cost of Sales A 4 Cells		180	26811 96	
To Finished Cells		72		25709 12
Work in Progress		60		1102 84
a/c 1807	433.57			
" 1870	669.27			
	1102.84			

To charge Cost of Sales with A 4 cells and equipment shipd. during the month of Apr. 1911. as follows:-

A 4 Cells 3046 @ 8.44024 = 25.709.12

a/c 1807 trays,

2 cell - 4 Spec Baker		.95	3.80
2 " 30 reg. trays		.55	16.50
3 cell - 4 Sp. Baker		.98	3.92
3 " 11 reg.		.60	6.60
4 cell 57		@ 65	37.05
5 " 85		.71	60.35
6 " 8 Spec Baker		1.32	10.56
6 " 23 reg.		.77	17.71
7 " 2 Spec Baker		1.40	2.80
7 " 120 reg.		.91	109.20
8 " Spec Baker	4	@ 1.45	5.80
8 " reg.	120	.97	116.40
7 "	7	1.00	7.-
4 " Spec Locs	15	1.72	25.80
11 " " G.T.C	4	2.52	10.08
			433.57

a/c 1870, Misc parts:-

066	Lugs	302	@ .443	12.42
064	Jumpers 337 pcs	3543	.0115 / .4113	40.74 / 27.72
771	Socket Wrenches	58	.16	9.28
766	Jacks	58	.11	6.38
561	Connectors		7.93	195.75
047	Pole Nuts	6090	.6	36.54
072	Cell Insulator	6090	2.14	130.33
571	Block "	2965	6.-	177.90
074	Tray Hdl.	788	3.94	31.02
075	" " Eyelet	1976	@ .05/c	.99
				669.27

April 30. 1911

		Fo.	Debit	Credit
Cost of Sales A 6 Cells		180	35668 16	
To Finished Cells		72		34474 41
Work in Progress		60		1193 75
a/c 1807	510.46			
1870	683.29			
	1193.75			

To charge Cost of Sales with A 6 Cells and equipment shipped during the month of April 1911 as follows:-

A 6 Cells 2875 @ 11.9911 = 34474.41

a/c 1807:-(trays)

2 Cell, Sp 11		@ 1.00	11.-
	10	.78	7.80
3 "	3	.78	2.34
4 "	129	81	104.49
5 "	130	.91	118.30
6 " Spec	6 -	1.50	9.-
6 " "	75	1.18	88.50
7 " "	29	1.58	36.54
8 "	83	1.33	110.39
9 "	10	1.37	13.70
10 "	6	1.40	8.40
			510.46

a/c 1870, misc. parts:-

066	Lugs	313	.4113	12.87
064	Jumpers 431 pcs.	4174	.0115 / .4113	48. / 35.45
770	Socket Wrenches	56	16	8.96
966	Jacks	56	.11	6.16
661	Connectors	2228	@ 7.986	177.93
047	Pole Nuts	5668	.60	34.01
072	Cell Insulators	5668	2.14	121.29
074	Tray Hdls	984	3.14	30.90
671	Block Insulator	2720	7.60	206.72
075	Tray Hdl. Eyelet	1968	.05/c	1.-
				683.29

April 30. 1911.

Cost of Sales A 8 Cells — 180 — 14 258 77
To Finished Cells — 72 — 13 842 80
Work in Progress — 60 — 415 97
% 1807 — 194 75 — 1/6
" 1870 — 221 22 — 1/6
415 97

To charge Cost of Sales with A 8 Cells and equipment shipped during the month of April 1911. as follows:

A 8 Cells 850 Cl 16 28 Pts 13 842 80

% 1807, Things:

3 Cell	7	3.45	24.15
4 "	10	.94	9.40
5 "	46	1.05	48.30
6 "	72	1.35	102.60
			194.75

% 1870, Misc. parts,

066 Lugs	34	@ .0113	1.39
064 Jumpers	135 pr	100 .0115 / 35 .0125	12.84 / 4.55
771 Screw Washers	14	.16	2.24
766 Jacks	14	.11	1.54
261 Connectors	604	.08	48.32
047 Cell Nuts	1700	.60	10.20
037 Cell Insulators	1700	.24	40.80
034 Tray Hooks	314	.22	9.68
831 Blow Insulators	897	.04	35.88
835 Tray Hook Eyelets	468	.05	23.40
			221.22

Cost of Tree Goods — 148 8 — 31 73
To Work in Progress — 12 14 3 — 60 — 30 83
" 1870 — 60 — 1/6
Misc. Supplies & Repairs — 3 48 — 7.
To charge Cost of Tree Goods with misc. parts etc. shipped on "Bills" during month of Apr. 1911 as follows:

831 Blow Insulators	90	.60	54.00
031 Cell Nuts	4	.135	4.54
047 " "	4	.54	2.16
261 Connectors	75	.39	29.25
261 "	35	.08	2.80
066 Lugs	106	.0113	4.36
064 Jumpers 45 pr.	45 pr	.0115 / .0125	2.63
771 Washers	4	.16	.64
766 Jacks	1		.11
Filler tip	1	.20	.20
"E" Solution	30#	.08	2.40
"G" "	30#	.08	2.40
			50

April 30. 1911.

Cost of Sales B4 cells — 180 — 58 855 84 — 5 109 72
To Finished Cells — 72 — 776 12
Work in Progress — 60 — 1/6
% 1808 — 609 70
" 1870 — 166 40
775 12

To charge to Cost of Sales with B4 cells and equipment shipped during the month of April 1911 as follows:-

B4 Cells 1078 4.72 5 109.72

% 1808, Things:-

4 Cell Wet	48	60d	2.50
5 "	173	.60	103.80
6 "	1		.60
7 "	6	.68	4.08
5 Cell Wet Bales 110 @ 3.50			385.00
			609.70

% 1870, misc. parts;

B66 Lugs	4644	@ .0055	25.55
B64 Jumpers 45 pr	105	.0055	5.25
760 B Wrenches	200	.02	4.
Funnels	200	60 1/6	2.75
B261 Connector Bars	859	.90	7.73
B30 " Nuts	2112	.0 1/6	11.60
831 Blow Insulators	108	.60	64.80
037 Cell "	2152	.04	86.08
034 Tray Hooks	4424	.3 1/2	154.84
035 " Eyelets	188	.05 1/6	9.40
B36 Dry B 8 Washers	375	.08	30.00
% Bolts	375	.07	26.25
% Nuts	752	~~.07~~ .06	45.12
Washers	752	.04 1/2	33.84
			166.40

Cost of Sales of Filling Outfits — 188 — 8 026 66
To Work in Progress — 60 — 6 — 8 026 66
% 1870

To charge to Cost of Sales of F. O's with Filling Outfits complete shipped during the month of April 1911 as follows:-

911 Fillers	79	.30	23.70
915 Dry Cells	316	.18	56.88
913 Bells	79	.30	23.70
916 Bars	79	.70	55.30
914 Filler Hose	79	1/2 length	31.10
903 Filler Funnels	79	.4 1/2	35.55
			226.23

April 30. 1911.

Cost of Parts sold
To Work in Progress

1807	Things			18.00	194	60	772 36
1870	Misc parts		114.75				
			36.68	222.60			772 36
1.9.15				531.40			
				772.36			

To charge Cost of Parts with miscellaneous things and battery equipment shipped during the month of Apr. 1911.

Things Yr 18071

A4	5 Cells	1	.71	.71
6	"	1	.77	.77
7	"	1	.91	.91
A6	5	"	.91	1.82
8	5	"	6	1.05	6.30
	6	"	7	1.15	8.05
					18.66

Misc Parts Yr 18870

064	Jumpers	19 Ga	100' @ .0115	2.88
251	Connector	18	4.93	1.03
661	"	6	3.98	.48
591	Blue Insulator	50	@ .62	31.00
631	"	"	566	3.40	42.50
871	"	"	68	9.00	6.08
466	Tape	3/4	.0113	10.16
031	Burton Insulator	24	2.40	1.15
601	Ole Cow	3	.17	.51
801	A4 "	4	.102	2.04
036	"B" Ins Grounds	100		1.18
	"E" "	68		
014	Disparator Yellow	6	1.55	.10
047	"B" Pole Nuts	24	.6	.14
049	Nickelin Shoes	7	.304	2.02
021	Pin "	4	1.125	4.50
558	Grid Disparator	1		.07
658	" "	6	8.50	.53
858	" "	5	10.66	.53
971	Power Munchin	7	.16	1.12
966	Broom	3	4	.33
093	Filler Caps	24	.3366	80
055	Pin Poles	1	.2.50	.05
				114.95
	Filler with battery shells	1		1.60
	Filler Hose from vessels 32 Ga			6.40
	Hydrometers 1 length 8" @ 1.25			2.00
	Yr 18071			18.66
	Yr 18870			531.40
				772.36

May 1911.

—1—

Anderson Electric Car Co Regular - Detroit Yr ✓ 12 6 2 4 00
To Anderson Electric Car Co ✓ 12 6 2 4 00

Detroit, Conveyd Rech

To transfer the following cells etc. sold from consignment goods:-

460	A 6	16-	7360
480	A 4	10 62/100	5104
10	F.O.	8.00	80
			12644-

Bills included in above,

4/5	1496	4/6	1496
4	768	8	1944
6	2264	10	7912
7	1944		6152
	6792		6792
			12644

—3—

Anderson Electric Car Co ✓ 5 8 4 0 00
To Anderson Electric Car Co. Conv'g Yr ✓ 5 8 4 0 00

To charge Anderson Electric Car Co. with goods on consignment, sold per their remittance voucher recd. May 3/11 as follows:-

240	A 4	10 62/100	2549-
200	A 6	16-	3200
6	F.O.	8-	48
			5840

Representing invoices of

Apr 13	3240-
" 14	1944-
" 17	656
	5840-

—13—

Anderson Electric Car Co ✓ 13 5 9 2 00
To Anderson Electric Car Co. Conv'g ✓ 13 5 9 2 00

To charge Anderson Electric Car Co with goods held on consignment, sold as shown by their remittance voucher recd. this date, as follows:

600	A 4	10 62/100	6480
440	A 6	16-	7040
9	F.O.	8-	72
			13592-

— 31 —

Accounts Receivable
Winton Motor Car Co. × 64.00
To Accts Receivable ✓
Ina M Miller × 64.00
To credit Ina M Miller with part of remittance recd. from the Winton Motor Car May 27/11, see Mr Miller's letter to us dated 4/1/11

— 31 —

Accts Payable
Weston Electrical Instrument Co. 103 1200
To Factory Expense ✓ 40 1200
To cancel a credit to Weston Electrical Instrument Co. Voucher #4-269 for a bill dated Mch 1/11 – The original was credited on Voucher #3-233 (duplicate)

— 31 —

Materials & Supplies Store
To Accts Payable 40 155.61
Lundeen & Squier 103 155
To credit Lundeen & Squier for a duplicate Credit Memo passed to their debit a second time on our Voucher 4-329
The original was included in Voucher 3-173
The Memo is dated Apr 6/11 for 1/2 Oxlos

— 23 —

Birmingham Rubber & Acetic Co.
Accts Receivable Acct. ✓
To Discs on Accts Rec. 10 11.74
To charge back the disc. 274 11.74
add to the Birmingham R&A Co when their payment check of $ was recd.
Order was cancelled and remittance was returned

— 1 —

Accounts Payable
To Factory Expense 12 — 12 —
To 11-4
To credit Factory Exp for duplicate bill passed in error (original had previously been vouchered)
Voucher #4-269 – $12.00 favor of Weston Electrical Instrument Co.

— 1 —

Materials & Supplies 40 30 — ✓
To Work in Progress 1691V 61 30 —
To correct distribution of Accts Payable voucher #4-232 Edison Chemical Works charge for 3 drums, $30. was debited to Work in P. A/c 1691V instead of Store A/c

Cost of Sales of Cells 180. 1226
To Work in Progress 61 1226
A/c #2020 Mas 46 Tabs 11.60
To charge Cost of Cells sold with cost of making & special Digital Boxes & Trays for the Oregon Washington RR & Nav Co. Factory O. #7994

— 1 —

Edison Chemical Works 20 2024
To Work in Progress 61 2024
A/c 1691V
To cancel our Accts Payable Voucher #4-229 – this voucher represents their duplicate bill dated Feb 1/11, passed in error, the original was passed and appears on voucher #3-274 (for 3 Drums Potash)

April 30. 1911

Finished bells 7V 1477 05
Work in Progress 60 54 40
To 1807 33.45 6
1870 31.95 6
54.40 150 1531 45

To loss of Sales

To credit loss of Sales with cells and equipment returned during the month of April 1911 as follows:-

A 4 Cells 135 @ $10.93 1477.05

To 1807 Trays:-

4 Cell 1 .55
4 " 13 .56 7.45
6 " 10 .77 7.70
10 " 5 1.12 5.60
34.75

To 1870, misc. parts

Jumpers 1 pr 76 1.76
561 Connectors 110 .77 8.37
047 Cole Nuts 160 .50 8.10
037 Cell Insulators 360 .14 7.49
571 Block Insulators 140 .6 7.84
074 Tray Hold. 58 .24 1.84
075 " " Eyelet 46 .01 .46
31.75

— 30 —

Return of A & Cells

Finished bells 7V 455 66
Mirror and dome Lodge 16 7 87
Work in Progress 60 7 08
5 84
1807 7.08 6
1870 5.84 6
150 142 787

To Cost of Sales

To credit Cost of Sales with cells and equipment returned during month of Apr. 1911, the with 30 cells (A & B) turned over to J. D. Ferguson, Washington D.C. subject to claim on Mining by United Motor Washington Co. 1/1/1 Trays

Finished Cells, A & 35 @ 11.99 = 419.65
Mirror Lodge A & Cells 50 11.99 599.25
Trays:- 3 cell 6 1.18 7.08
561 Connectors 14 .497 1.78
047 Cole Nuts 72 .60 .40
037 Cell Insulators 72 .14 1.43
571 Block " 18 7.40 1.33
074 Tray Hold 14 .24 .33
075 " Eyelet 34 .01 .01
5.55

April 30. 1911

Finished bells 7V 1156 48
Work in Progress 60 31 80 6
1807 15.93 6
1870 15.87 6
31.80 150 1188 68

To cost of bells sold

To credit 'Cost of Cells sold' with cells and equipment returned during the month of April 1911, as follows:-

A 8 Cells 71 @ 16.08 1156.68

To 1807, Trays:-

4 Cell 19 @ .84 15.98
561 Connectors 51 .07 3.57
047 Cole Nuts 160 .50 .80
037 Cell Insulators 160 .14 2.24
074 Tray Hold. 54 .24 1.06
571 Block Insulators 68 7.87 6.78
075 Tray Hold Eyelets 68 .01 .68
15.87

Return of Br Cells

Finished bells 7V 35 27
Work in Progress 60 5 00 6
1808 3.54 6
1870 1.46 6
5.00 150 40 27

To cost of bells sold.

To credit 'Cost of bells sold' with cells and equipment returned during the month of April 1911, as follows:-

Br Cells 1V @ 27.38 35.27

To 1808, Trays:-

5 cell Br 4 @ .50 2.00

To 1870 misc. parts:-

760B Nombs 1 @ .07 .07
160W Connector Bars 8 - .21 1.67
Bra " " Nut 4 .01 p/p .14
571 Block Insulators 1V @ .15 .53
037 Cell " 4 .14 .53
074 Tray Holds 4 .24 .14
075 Tray Hold Eyelets 8 .01 p/p .01
B76 Nombers 4 .01 p/p .04
1.46

To 1808 Trays

Total Bars - 5 cells & C. 2.50

April 30. 1911.

Return of B 4 Cells

Finished Cells	7		6 1 6	
Work in Progress	60		8 0 6	
1905, trays:	60	½		
1870 parts	180	½		
	8			
	180			
To Cost of Cells sold				67 6 8
To credit Cost of Cells sold with cells and equipment returned during the month of April 1911, as follows:				
B 4 Cells 13 @ 4.52	61 6 0			
a/c 1907 trays 2 @ 2.00				
4 Cells 2 @ 2.60	5 20			
To 1870, missing parts:				
Funnel 1	.07			
"B" Punches 1	.07			
B 4 Locomotive Bar 1 @ .70	.07			
B 4 " " Nut 26 "	.03			
571 Bot Insulation 15 "	.18			
034 Cell " 26 " 2.14	.55			
034 Wing Hole 4 " 3.15	.15			
B 4 Washer 4 .30/-	.04			
	1.21			

Return of Sundries

Work in Progress	60		3 7 2 0	
1907				
1870	9.10	½		
1870	26.10	½		
	4.00	½		
To Cost of Parts sold	37.20			
	184			
" " Filling Outfits sold	188		3 0 2 0	
To charge Work in Progress a/c 1907 & 870 with parts etc returned during the month of Apr 1911, as follows:				9 0 0
Trays, 5 cells A 6 1 @ .91	9.10			
A 6 Locomotive 1 @	17.10			
"A" Solution 5 cells @ .08	4.00			

April 30. 1911.

Bal. Work in Progress

Finished Cells. Filled	7		3 5 0 1 6	
Work in Progress	60	½	5 6 8	
1907				
To Memo. Ledger.	16			3 5 5 8 4
To credit Memo Ledger for A 4 cells (our on Memo) returned during the month of Apr. 1911, with equipment, as follows:				
40 A 4 Cells @ 8.755	3 5 0 1 6			
5 Cell Tray - 8 @ .71	5.68			

A 6 Cells on Memo. returned

Finished Cells Filled	7		3 1 7 8 1 4	
Work in Progress a/c 1907 } no credit for trays				
To Memorandum Ledger	16			3 1 7 8 1 4
To credit Memorandum Ledger Acct for the return of cells on memo, returned during the mo. of Apr. 11 as follows:				
135 A 6 Cells @ 15 = 1.12.00	1.12.00			
40 A 6 " charge on Memo 18.19				
to J D Ferguson Co. sold by them to Northrop & Co.				
Sum for these 40 cells was issued in the usual manner				

A 8 cells on Memo. returned

Finished Cells.	7		4 7 2 7	
To Memorandum Ledger	16			4 7 2 7
For return of A 8 cells in apr/11				
27 A 8 @ 17.50				

Work in Progress	60		1 4 0 8	
1907	5.15	½		
1870	8.93	½		
To Work in Progress a/c 1907 & 1870 with trays, filling outfits and equipment returned with above cells - The same were not charged to or in Memo. Ledger at the time of shipm. (prior to Apr/11)	60			1 4 0 8
5 Cell A 8 Trays 5 @ 1.25	5.25			
4 - 10" Jumpers - 4 @ .40	.40			
1 Gal	.11			
1 Filling Outfit	8.93			

Credited as per Memo B 4 & A 8

April 30. 1911

Return of B/c Cells on Memo.					
Finished Cells	7		237 0		
Work in Progress	61	6	50 0		
1108					
To Memorandum Ledger	16				237 0
Work in Progress Acct. c/f	61	6			50 0
To charge Finished Cells with B/c cells out on memo. returned in Apr 1911			Credit to Work in Progress Acct. for the amounts held in Memo.		
5 B/c Cells @ 47/- 237.0					
and to charge W/c 1070 Work in P with 2 steel boxes (B/c) previously shipped out on memo. no charge being made for them in Memo Ledger c/f @ 75.0.0					
Drums out on Memo. returned					
Materials & Supplies Stores	40		4 0	/	
To Memorandum Ledger	16				4 0
To charge stores a/c with drums returned in month of Apr 1911. (shipped out on memo) as follows:					
4 drums returned by Adams Emp Lea @ 10/-					
D. M. & Co. Ltd. Cells returned - rest on Memo.					
Defective & Obsolete Stock	10		581 2 5		
To Memorandum Ledger	16				581 2 5
To credit Memo. Ledger for "E" type cells returned to us during the month of Apr 1911. Credited on Memo.					
194 E 18 Cells @ 1/5			290 0		
129 E 27 " 2/5			290 0 5		
			581 2 5		

May 31. 1911.

Cost of Bells sold	180		218	
Special Order Acct.	50		1527 64	
132 39.85				
133 193.63				
133 20 375				
134 474.70				
135 617.69				
136 200				
46 2.13				
1527 64				
To Plant + Equipment	46 Cr		1337.19	
Factory Expense — 1	210		192.63	
15-5				
To correct distribution of Voucher 4-316, Thos A Edison				
31				
Defective Stock + Scrap	102		547 22	
To Work in Progress	61			547 22
4037	C.Cd.			
To credit Work in Progress 4037 with Nickle Scrap at Sturgis recovered during the month of May 1911 as follows				
Scrap, 1861 lbs @ .02	40.22			
Sturgis, 1398 " .10	139.80			
(per The Thomas's book f.0)	547 22			
-31-				
Work in Progress				
Adjustment Acct.	28		1555.90	
To Work in Progress				1555.90
4037	Mar Cab 1242.25			
Indep 313.70	1555.95			
To credit Work in Progress 4037 with 500 lb of Finished Flake — correction of Inventory of Feb 1911 —				
estimated to have been on hand Feb 11 396 lb instead of 896/500 @ $.31 1/3				

May 31. 1911.

Miscellaneous Supplies + Repairs	328	27 20 5		
To Work in Progress	61			27 20 5
4060				
To credit Work in Progress 4060 with charges made to customers for re-earning bells during month of May 1911 as credits to misc S.R. 4060 for 27				
Misc Supplies + Repairs	328	9 45		
To Materials + Supplies (Store)	40			9 45
To charge Miscellaneous Supplies + Repairs Acct with one charging Oleg + Receptacle delivered to Federal Storage Battery Co from our Store Room about May 3/11				
Our Invoice was Loss				
See Invoice #7595				
Insurance Acct.	328	105 06		
To Reserve for Accrued Expense	158			105 06
To charge Insurance Acct with estimated premium on Liability Insurance applicable to the months of Mch., Apr. & May @ 35¢ each				
Reserve though now was not set up for months of Mch. Apr.				
Insurance Acct	328	139 61		
To Insurance Unexpired	76			139 61
To charge Insurance Acct. with the proportion of insurance premiums expiring during the month of May 1911.				
Interest on Funded Debt	326	250 0		
To Int. on Funded Debt acct. not due	131			250 0
To charge Interest on Funded Debt with interest accrued during the month of May 1911, on the outstanding bonds of the company				

May 31. 1911.

Edison Chemical Works			40		3964.74
Invoice 7444	120.-				
45	22.45				
46	120.75				
47	31.80				
89	387.60				
90	370.-				
7573	120				
74	80.-				
77	120.-				
78	284.40				
79	120.-				
80	120.				
81	50.-				
82	110.-				
7669	234.25				
13	2.45				
14	17.84				
34	213.75				
50	2.54				
7766	60.				
69	30.				
70	90.				
71	544.25				
77	130.				
78	80.				
79	100.				
82	100.-				
	3964.74				
Thos. A. Edison			102		123.29
Invoice 7591	16.08				
92	1.08				
7655	1.40				
7765	2.16				
74	81				
7953	51.51				
79 70	50.25				
	123.29				
Accts. Payable			108		123
Accts. Receivable	11,747.12	10	11,323.32		
Less credits treated as deductions from sales	411.70		11,435.42		
	11,335.42				

May 31. 1911.

Sales of Cells & accessories			306		10,845.25
A4 – 3440	37,433.45				
Figures in red & are credits represent ing deductions for sales	108.-		37,325.45		
A6 5687	59,794.-				
	114.		59,680.-		
A8 147			30,320		
B2 750			37,005.-		
B4 1436	815.60				
5	70.		806.60		
1431			106,485.25		
Sales of Filling Outfits			318		497
61 –	497.				
Sales of Parts			314		1,352.38
	1,369.98				
	17.60				
	1,352.38				
Accommodation Purchases	1,665.- 449.14		30		2,161.14
Misc. Supplies & Repairs			328		27.98
Defective & Obsolete Stock			102		1,246.25
37 lb Mercury removed for Dry Cells	213.75	X			
3986 lb Nc. Scrap & Sludge	796.50	X			
" Lis Cells	36.-				
	1,246.25				
Work in Progress			61		644.95
4c 6260	209.25				
	57.30		152.95	debit	
4c 036				credit	
1345 lb Zinc sub 2%	53.80				
	644.30				
Materials & Supplies			40		3,360.88
Sales of Scrap	610.79 50		304		611.29
Shipping Expense	7.55 76.96		332		79.51
1854					
					11,613.23

May 31. 1911.

Factory Expense	310			19 48
2-4 Coating & Lab.		16.08		
287		3.40		
		19.48		
Profit & Loss Acct.	175			241 20
11 Drums sold to Ed. Chem.				
Notes prin to Feb 4/11	170	/		
Solution & Ammo shipd.				
in Dec. 1910 & Jan 1911	71 20	/		
	241 20			
Shipping Expense	/	430		2 10
45-3 recording battery				
Materials & Supplies	40			51 51
See Jrn. 7953 - Our letter				
not issued				
Administration & Genl Exp.	754			6 40
60-3		1.50		
60-5		4.90		
		6.40		
Royalty Acct.	150			17 92
Distribution of Sales for the month ended May 31. 1911. for abstract of Sales				
Sales of Cells & Accessories	306		560 570	
Cells returned:-				
A4 340		761.10		
A6 7		7.00		
A8 69		160.40		
B7 5		7.40		
B4 28		134.40		
		560 570		
Materials & Supplies	40			14 77
Drums returned	138	/		
		14 77		

May 31. 1911.

Royalty Acct.	150		36	
Plant & Equipment	16	Contd	143 35	
Cost of labor & expense on Factory Elevator chg. made to Otis Elevator Co. cancelled by this credit.				
Defective Stock & Scrap	104		179 75	
Diff. in weight on Scrap sent to A.L.		54.75		
60 E18 cells returned		125.		
Memorandum Ledger	16		135 00	
60 E 27 Cells credited to Ed Chem Co from Memo ledger to Cells Rec. ledger.				
Shipping Expense	/	430	142 06	
45-4				
Advertising Acct.	/	438	67	
50-5 Advertising Sign				
Profit & Loss Acct.	175		400	
Dynamo billed by mistake 7/31/11 to Nat'l Phone Co. Original bill 7/30/11 etc.				
To Edison Chemical Works.	20			59 75
a 140				
Accts. Payable	108			9 72
Accts. Receivable 7199.71	10			6787 31
Less credits treated as deductions from sales. 412.40				
6787.31			6156 13	6156 13

Distribution of the credit issued, (except credits representing deductions from sales) during the month of May 1911 per Analysis of Sales

May 31. 1911.

Taxes			
To Taxes Accrued	774 / 151	10396	
To charge Taxes Acct. with taxes accrued during the month of May 1911. Total taxes for the year estimated on the basis of actl. paid in 1910 $\frac{1}{12}$ of $\frac{1}{12}$			10396
Factory Expenses	710	11337	
25-7			
Shipping Expenses	730	7559	
42-4			
To Operation of Trucks	755		18896
To apportion the expenses of operating the trucks for the mo. of May 1911. to Factory and shipping expenses 60% estimated on incoming 40% of the expenses on out-going or shipments of cells, etc.			
Selling Expenses	770	24 —	
To Factory Expenses	710		24 —
To correct error in entering Voucher 45-143, Tom-go Williamson in Factory Expense column instead of Selling Expense column			
Accts Payable			
W. E. Hollands	108 / 1	2344	
To Advances to Employees	80		2344
To transfer a order to W. E. Hollands W. E. Hollands of 7-2-43, Voucher 45-143. which was entered in Accts Pay. column in abstract of Expenditures and posted to Accts Pay. Ledger.			

May 31. 1911.

Finished Cells Assembled	70	77531 55	
To Work in Progress	63		77531 55
To credit Work in Progress Acct. with cells assembled during the month of May 1911. as follows:-			

2492	3974	A 4	@ 7.32437	29,097.28
6199.5	4133	A 6	@ 10.17331	42,065.31
940.	360	A 8	@ 12.19859	4392.30
109.	1436	B 4	@ 2.89250	1132.93
7255 / 110 1/2	1411	B 4	@ 4.19222	5912.44
				77531.55

Finished Cells, Filled	74	77194 56	
To Finished Cells Assembled	70		77194 56
To charge Finished Cells Filled with the complete cost of cells, including Electrolyte, filled during the month ending May 31. 1911. as follows:-			

3304	A 4	@ 7.32437		24889.14
4060	A 6	" 10.17331		41322.31
352	A 8	" 12.19859		4644.78
560	B 4	" 2.89250		1451.67
1166	B 4	" 4.19222		4886.66
To Work in Progress 10.61			63	76194.56
Plus solution (Electrolyte)				
3304	A 4	@ .33		1090.32
4060	A 6	.48		1948.80
352	A 8	.66		232.32
560	B 4	.10		56 —
1166	B 4	"		232.00
				3601.24

			3601 24

May 31. 1911.

180	Cost of Cells sold	180	7 2 5 4 8		
	Memorandum Ledger	16	7 8		
	To Battery Assembling Expense	196			1 0 3 3 4 8
	To charge cost of Cells sold as per Memo Ledger each with the cost of assembling the batteries shipped during the month of May 1911.				
	Cost of Cells sold	180	7 1 0 5		
	Memorandum Ledger	16	7 6 5		
	To Work in Progress	63			7 8 7 0
	To charge Cost of Cells shipped during the month of May 1911. with the expenses of changing over and adjusting traps				

Shipment of A & H Cells

	Cost of Cells sold	180	25 3 3 6 0 2		
	To finished Cells Folio	7		24 0 0 9 0 0	
	Work in Progress	6		1 3 7 7 0 2	
	To Trays a/c 1907	48903			
	To Misc'l Parts a/c 1870	88799			
	To charge cost of sales with A & H Cells and Equipment shipped during the month of May. 1911 as follows				
	A & H Cells 3020 @ 7.95	24009			
	a/c 1907 Trays 2 cells 5 @ .70	3.50			
	3 " 8 .70	5.60			
	4 " 22 .70	15.40			
	5 " 89 .76	67.64			
	6 " 66 .82	54.12			
	7 " 36 .91	32.76			
	8 " 61 .97	59.17			
	9 " 6 1.00	6.00			
	10 " 6 1.18	6.90			
	3 " Cells 2 .98	1.96			
	4 " Loco 20 1.72	34.40			
	6 " Batteries 6 1.00	6.00			
	7 " Que. 2034 70 .95	66.50			
	11 " G.H. 24 .25	6.48			
	12 " " 26 2.60	67.60			
		48 8 0 3			

May 31. 1911

Folio Miscellaneous Parts

066 Trays	202 @ .85	171.02		
581 Annulators	2554	13.15	336.62	
007 Cell Parts	5115	.66	33.78	
072 Cell Insulators	5776	.024	138.62	
571 Blocks "	2893	.062	179.16	
966 Jacks	63	.110	6.93	
971 Connectors	63	.16	10.08	
974 Tray Handles	794	.211	167.53	
975 " " Cells	1558	.05	.80	
064 Jumpers (w.s. Pos)	5730	.078	57.30	
	5730	.024	77.09	
	5730	185 per mpf	1059.36	
			3185.79	

Shipment of A & H Cells

	Cost of Cells Sold.	180	H 3 2 6 6 7 8		
	To finished Cells Folio	7		4 1 3 6 5 1 4	
	Work in progress.	6		1 8 9 8 6 4	
	" Trays a/c 1907	69658			
	" Misc'l Parts a/c 1870	120006			
	To charge cost of Sales with A & H Cells and equipment shipped during the month of May 1911 as follows				
	A & H Cells 3687 @ 1122	41368.14			
	a/c 1907 Trays 2 cell 7 .78	5.46			
	3 9 .78	7.02			
	4 116 .81	94.96			
	5 190 .91	172.90			
	6 87 1.18	102.66			
	7 11 1.28	14.08			
	8 164 1.33	218.12			
	2 Batt 8 1.00	8.00			
	4 " 2 1.20	2.40			
	5 " 10 1.35	13.50			
	6 " 18 1.50	27.—			
	5 " Batteries 16 1.00	16.00			
	10 " G.H. 6 2.58	15.48			
		4 1 3 6 5 1 4			

May 31/11

A/c 1870 Miscellaneous Parts for A6

066 Lugs.	374	.525	2801
061 Connectors	2949	16.58	488.94
067 Pole Nuts	7350	.66	4851
072 Cell Insulators	7198	2.24	16124
071 Block "	3614	7.75	250.08
966 Jacks	70	11.00	770
971 Wrenches	70	16	11.20
074 Tray Handles	1278	3.89	4971
075 " " Eyelets	2556	.05	1.28
903 " Plates	15	4.	.60
905 " Posts	4	12.	.52
066 Jumpers (12 lbs)	5256	.21	108.37
3 way connectors	80	3.00	240.00
			1202.06

Shipment of A8 Cells.

Cost of Cells Sold. 160 2325.30

To Finished cells Filled 74 225792

Work in progress 1.W 6738

To Trays (#1807 B) 27.64

" Misc. Parts (#1870 A) 34.74

62.38

To charge cost of sales with A8 cells and equipment shipped during the month of May 1911 as follows

A8 cells	147	15.36	2257.92
A/c 1807 B. Trays.			
4 cells	6	.94	5.64
6 "	20	1.10	22.00
			27.64

Miscellaneous Parts A8

A/c 1870 B.

066 Lugs.	6	5.25	.32
061 Connectors	118	6.99	8.25
067 Pole Nuts	294	.66	1.94
072 Cell Insulators	288	2.24	6.45
071 Block "	148	9.97	14.76
966 Jacks	2	11.00	.22
971 Wrenches.	2	16.00	.32
074 Tray Handles	52	3.89	2.02
075 " Handles Eyelets	104	.05	.05
066 Jumpers (4 lbs) 216"			1.40
			3.80
			1.21
			39.74

May 31 - 1911

Shipment of B2 Cells

Cost of Cells Sold. 160 2589.36

To Finished Cells Filled 74 2130.00

Work in Progress. 1.W 459.36

To Trays #1808 B - 77.15

" Misc. Parts 1870 B - 19.73

96.88

To charge cost of sales with B2 cells and equipment shipped during the month of May 1911 as follows.

B2 cells.	730	2.84	2130.00
A/c 1808 Trays.			
4 cells.	1	.50	.50
5 "	144	.52	74.88
6 "	2	.54	1.08
7 "	2	.56	1.12
			77.58

Miscellaneous Parts for B2

A/c 1870 B.

066 Lugs	286	.88	2.53
1062 Connectors Bar	6.1	.91	5.47
B20 " " Nuts 1200		.38 per	5.70
072 Cell Insulators	1500	.224	3.360
1071 Block. "	750	4.75	35.63
Funnels	140	1.87½	2.63
960 Wrenches.	140	2.41	3.37
074 Tray Handles.	292 -	3.89	11.60
075 " " Eyelets	576 -	.05	.30
B-76 Bus Bottom Washers.	294	.89	2.67
3/8" x 2½ Mach. Bolts	294	.12	1.76
3/8" Nuts	588	.20	1.10
3/8" Washers.	588	.07	.29
Blue Jumpers (8 lbs)	56	1 wire assembly 2.18 2 wire " 2.12 3 wire " 2.07 Trays = .94	.75 .75 .94
			70.79

A/c 1862 d

5 cells. Steel Racks. 137 2.00 274.00

May 31/1911

Shipment of Bat Cells.

Cost of Cells Sold. 180 6449 48 8.
To Finished Cells Filled 7V 5871.87
Work in Progress 1/6V-63 622.46

To Inv. 1808 16460
" Misc Parts #1870 188290 / 268.00
" Work in Progress a/c 1911 1.96
622.46

To charge cost of cells with Bat cells and equipment shipped during the month of May 1911 as follows.

Bat cells	181	499	5871.87
A/c 1808 Inv.			
3 cells	68	.58	39.44
4 "	16	.60	9.60
5 "	181	.62	112.22
6 "	3	.66	1.98
7 "	2	.68	1.36
			164.60
A/c 1870 B Miscellaneous Parts for Bat			
011 Lungs	322	38 8/10	2.80
016 Connector Bars	949	1.47	13.92
030 " " Nuts	2390	.38	9.08
072 Cell Insulators	2430	2.24	54.43
1071 Block "	1215	4.75	57.71
Terminals	112	1.87½	2.10
960 B Wrenches	116	2.41	2.80
074 Bag Handles	540	3.89	21.00
075 " " Eyelets	1080	.05	.54
076 Box Corner Washers	268	.98	2.63
076 " Stl. Mach. Bolts	268	.43	1.15
076 " Nuts	536	.20	1.07
076 " Washers	536	.07	.38
061 Jumpers (Cell by Hrs. & 1.22 Stop-air assembling)			9.12
Lugs at .89 per M			2.32
			.90
			187.90
5 Cell Steel Boxes	138	2	276.00
4 " Spec. Signal Cases	4		1.96
7 " Wooden Boxes	1	Charged to Cost	

May 31/1911

Shipment of Filling Outfits

Cost of Outfits Sold. 188 497 00
To Work in Progress 1/6V 497 00
A/c 1870 C

To charge the cost of sales with filling outfits shipped during the month of May 1911 as follows

911 Filler	61	497
915 Dry Cells.	244	
913 Packs	61	
916 Box complete.	61	
914 Filler Hose (6 lengths)	732	
943 " Tanks	61	
#18 Lamp Cord (6 lengths)	6172	

Shipment of Parts

Cost of Parts sold. 19V 1030.03
To work in Progress 1/6V 1030.03

1807 B Inv.	77.06
1870 B Misc Parts	187.01
16912 Solution	765.96
	1030.03

To charge cost of sales with Misc Inv. and Battery equipment shipped during the month of May 1911, as follows

A/c 1807 B. Inv.

A11	7 Cells (23 lb)	1	.95	.95
"	7 " (Reg)	7	.91	6.37
"	6 " "	1	.82	.82
"	9 " "	4	1.00	4.00
A6	5 " "	20	.91	18.20
A8	2 " "	28	.80	20.40
"	4 " "	28	.94	26.32
				77.06

A/c 1870 B Misc Parts.

074 Bag Handles	178	3.89	6.92
075 " " Eyelets	356	.05	.18
061 A4 Connectors	12	13.18	1.58
061 A6 "	75	16.58	12.44
061 Lugs	128	5.35	6.85
071 A4 Block Insulators	578	6.02	26.00
071 A6 " "	778	7.75	60.30
072 Cell " "	322	2.24	7.21
		Carried Forward	121.48

May 31/1911

			111.48	
	Cert Food.		131.48	
064	6" Jumpers	30	1.45	
"	9" "	30	3.70	
"	12" "	12	1.44	
"	16" "	8	50	6.08
		69 pcs		
	Q.P.22 Rubber assembly			6.06
	25/Box / 30			7.50
	Lungs @ 70 per 6 pc.			6.90
971	Wrenches	3	16.00	48
966	Jackets	3	11.00	33
080	Pot Cleaners	6	3.33	20
011	Black "	6	2.50	15
014	Separator Valves	100	1.79	1.79
016	A8 " Top Caps.	20	2.67	.53
026	A Lid Gaskets	106	1.24	1.31
047	A Pole Nuts	218	.66	1.44
031	Pos Plates	7	99.	6.93
049	Nut "	9	32.	2.88
558	Grd Separators A1	6	7.47	.46
080	A-Stand Caps.	75	3.33	2.50
	E-Lid Gaskets	50	1.24	62
	Fillers complete (less unit)	1	—	4.00
661	A8 Cans.	34	30.33	10.28
661	A6 "	3	23.44	70
				187.01
	Cf. 11/911 A Solutions	9847		765.96

Shipment of E18 Cells

Defective + Obsolete Stock

	To Work in Progress		10.4	11.52
			1/2 6.4	4.52
	" Trays #1807B		1.58	
	" Misc Orders #18pB		2.94	
			4.52	

To charge Defective stock with equipment shipped with E18 Cells during the month of May 1911 as follows

Cf. 1807

A4 Tray. 5 Cell.	1	—	76
" 6 "	1	—	82
			1.58

Cf. #1870

066 Lungs	4	5.35	.21
1862 Connectors	9	6.99	.63
074 Tray Handles	4	3.79	.15
075 " " Eyelets	8	.05	.01
Cert food			1.00

May 31/1911

	Cert Food.		1.00		
966	Jackets	1	11.00	.11	
871	Socket Wrenches	1	16.	.16	
047	Pole Nuts	12	.66	.08	
072	Cell Insulators	22	2.24	.49	
871	Blocks "	11	9.97	1.10	
				3.94	

Shipment of Free Goods.

Free Goods.

To Finished Cells Filled			4.8	260.12	
" Defective + Obsolete Stock			10.4		79.50
" Work in Progress			10.4		174.00
			1/2 6.4		6.62
Trays #1808B			2.17		
Misc Parts #18pB			4.45		
			6.62		

To charge cost of Free Goods with cells + Equipment shipped out during the month of May 1911 as followed

A4 Cells	1			7.95
B4 "	15	4.79		71.85
E18 "	116	1.50		174.00
Cf. 1808B				
Trays B4 5 Cells	1			.62
8 "	1			.75
9 "	5			.80
				2.17
Cf. 1870B.				
B66 Lungs	6	.88		.05
066 "	4	5.35		.21
1862 Connector Bars	12	1.49		.18
B20 " " Nut	30	.35		.11
072 Cell Insulator	20	2.24		.45
1071 Block "	15	4.71		.71
Lummelle	3	18.74		.56
960 B Wrenches	3	2.41		.07
074 Tray Handles	14	3.79		.55
075 " " Eyelets	28	.05		.02
876 Box Bottom Washers	2	.98		.02
5/16"x2½" Mach Bolts	2	—		.01
5/16" Nuts	4	—		.01
5/16" Washers	4	—		
				2.95
Cf. 1885				
5 Cell Steel Boxes	1	—		2.00
5 " Wood "	2	—		—

May. 31/11

Shipment of Free Goods

(Cost of Free Goods				192.20
To Work in Progress a/c #1912				
To Misc. Parts a/c #1907 C.		131.86		
a/c 16912		46.32		
" 18078		144.02		
		192.20		

To charge cost of Free Goods with Misc. Parts acct. shipped during the month of May 1911 as follows.

a/c 18078

Tongs A4	7 Bot	5	91	4.55
"	8 "	1		.97
" A6	4 "	5	81	4.05
"	5 "	1		.91
"	6 "	3	1.18	3.54
				14.02
661 Connectors (A.W.)		10	12.15	1.32
661 " (A.S.)		50	16.58	8.29
976 Tongs Handle		21	2.89	1.21
972 " " Eyebolt		62	.05	.03
571 Black Insulation (Rs)		6	6.02	.36
671 " " (A.S.)		12	7.75	.93
666 Tongs		6	5.35	.32
960 B. Wheelbarrows		9	2.41	.21
971 Socket "		7	.16	1.12
966 Jacks		6	.11	.66
064 Jumpers (66 Rs)		500	1.39 Wholesale Price	6.95
			Tongs	6.60
011 Black Steel Cups		12	.29	.35
010 Red " "		6	3.33	.20
049 Tag Plates		1	.32	.32
021 Box "		1	.79	.79
047 A. Pole Nuts		12	.06	.08
B13 B Tiders Fillers		1	—	.05
009 Stuffing Box Washers		6	1.11	.07
910 Billing Outfit		1	—	10.00
907 Feed Wire		2	—	3.00
902 Feeder Strips		22	3.50	.77
915 Dry Cells		4	.16	.64
913 Tongue Bolt		1		.35
Relays		50	.9400	7.00
Fuses		3	.02	.06
076 Box Bottom Washers		6	.98	.06
Key for Steel Box		2	—	
				17.93
Carried Forward				192.20

May 31/11

				192.20
Carried Forward				12.22
1912 March Bottles		113	.03	
1912 Nuts		12	.20	.02
1912 Washers		12	.07	.01
Rubber Gloves (1 pr)				.75
See Store A.C. 3187 - 1912 Hand Rope Pliers 3 pr.				2.94
10" Ex Drop Light			estimated	.75
Bot A8 Pieces		6	3.22	.21
Bot B4 "		2	18.55	.37
Ex Insulation Cell. (Rs)		1	—	—
Nos 5 Cell Still Box		1		2.00
				13.186
16912 A. Insulation	579	18	46.32	

May 31/11

Charges to Memorandum Ledger
To Finished Cells Filled
Work in Progress

Inv. O/c 1807B		81.35	16.	27 23 13	
Misc Parts " 1870B		76.20	7V.		2615 55
			66V		107 58

To charge Mains Ledger with H A Cells & Equipment shipped out on Memo during the Month of May 1911 as follows—

A H Cells. (No. 269)	7.95	261 5.55	

O/c 1807B.

Inv. 2 Cells	1	.70	.70	
" 3 "	2	.70	1.40	
" 4 "	3	.70	2.10	
" 5 "	4	.78	3.04	
" 6 "	5	.82	4.10	
" 7 "	1	.91	.91	
" 7 " (25 Ah)	1	.95	.95	
" 8 "	14	.97	13.58	
" 10 "	4	1.15	4.60	
			31.38	

O/c 1870B. Misc Parts.

066	Insp.	16	5.35	.85
561	Connectors (2.0)	269	11.18	27.95
661	" (Pb)	50	4.58	2.29
097	Cell Nuts	472	.66	3.12
072	Cell Insulators	1472	2.24	10.57
571	Plates "	236	6.02	14.21
074	Tray Handles	79	3.39	2.72
075	" Eyelets	100	.25	.25
				1.10
064	Jumpers (2.0 Pb)	267		3.47
				2.50
971	Wrenches	5	16	.80
966	Jackes	5	11	.55
				76.20

May 31/1911

Charge to Memorandum Ledger — 16 — 3395.54
To Finished Cells Folio — 17 — 3276.24
Work in Progress — 8 — 119.30

Cy/o 1907B — 44.53
Misc Parts " 1908 — 74.77

To Charge Memo Ledger with A6 Cells and equipment shipped out on Memo during the Month of May 1911 as follows —

A6 Cells 292 11.22 3276.24

Cy/o 1907B Trays

Emp	3 Cell	2	.78	1.56
"	4 "	3	.81	2.43
"	5 "	5	.91	4.55
"	6 "	5	1.18	5.90
"	7 "	10	1.25	12.50
"	8 "	12	1.33	17.94
				44.53

Cy/o 1908B Misc Parts

061	Lugs	12	.035	.42
061	Connectors	209	16.58	34.65
067	Cell Nuts	1494	.66	3.26
070	Washers	11	.16	1.76
066	Jacks	11	.11	1.21
072	Cell Insulators	1494	.224	11.07
071	Block "	247	.775	19.14
074	Emp Handles	76	.339	2.96
075	" " Eyelets	152	.05	.05
				74.77

Charge to Memorandum Ledger — 16 — 281.93
To Finished Cells Folio — 17 — 276.48
Work in Progress — 8 — 5.45

Emp Cy/o 1907B — 295
Misc Parts 1908B — 247

To Charge Memo Ledger with A8 Cells and equipment shipped out Memo during the Month of May 1911, as follows —

A8 Cells 23 12.02 276.48

May 31/1911

Cy/o 1907B Emp

Emp	4 Cell	2	.94	1.88
"	6 "	1		1.10
				2.98

Cy/o 1908B Misc Parts

061	Lugs	4	.035	.21
061	Connectors	11	.697	.77
067	Cell Nuts	16	.06	.10
072	Cell Insulators	16	.224	.36
071	Block "	8	.997	.80
074	Emp Handles	6	.389	.23
075	" " Eyelets	12	.05	.27

Charge to Memorandum Ledger — 16 — 72.54
To Finished Cells Folio — 17 — 71.55
Work in Progress — 8 — 1.29

Cy/o 1907B — .62
Misc Parts 1908B — .67

To charge Memo Ledger with B4 Cells and equipment shipped out on Memo during the Month of May 1911 as follows —

B4 Cells 15 4.77 71.55

Cy/o 1907B Emp

Emp 5 Cell 1 .62

Cy/o 1908B Misc Parts

1061	Connector Bar	4	.167	.67
B20	" " Nuts	10	.06	.06
B16	Lugs	2	.035	.07
072	Cell Insulators	10	.224	.23
1071	Block "	6	.075	.24
074	Emp Handles	2	.389	.08
075	" " Eyelets	4	—	
				.67

May 31/1911

Charge to Memorandum Ledger
To Finished Cells Filled — 16 — 4775
Work in Progress — 7 ✓ — 4544
Freight Cfs 1507 B — 10 ✓ — 231
Misc Costs Cfs 1508 B — 12 — 2.31

To charge to Memo Ledger with 82 Cells and equipment shipped out on Memo during the month of May 1911, as follows—

82 Cells	16	254	4544	
C/c 1507 B Trays				
Tray 5 Cl	2	.52	1.04	
C/c 1508 B Misc Costs				
1062 Connector Cov	8	.91		.07
820 " " Nuts	20	.88		.17
036 Rings	11	.55		.06
072 Cell Insulators	20	.224		.05
1071 Block	10	.475		.05
074 Tray Handles	11	.337		.16
075 " " Eyelets	8	.05		
				1.27

Charge to Memorandum Ledger
To Defective & Obsolete Stock — 16 — 7.50
10 ✓ — 7.50

To Charge Memo Ledger with 5 18 cells shipped out on Memo during the month of May 1911 as follows—

5 18 Cells. 5 1.50 7.50

Charge to Memorandum Ledger
To Defective and Obsolete Stock — 16 — 63.00
10 ✓ — 63.00

To charge the Memo Ledger with 5 27 Cells shipped out on memo during the month of May 1911, as follows

5 27 Cells. 5 2.25 63.00

May 31/1911

Charge to Memorandum Ledger
To Defective & Obsolete Stock — 16 — 22.50
10 ✓ — 22.50

To charge Memo Ledger with 5 45 Cells shipped out on Memo during the month of May 1911, as follows—

5 45 Cells. 5 4.50 22.50

Charge to Memorandum Ledger
To Work in Progress — 16 — 283.98
8 ✓ — 223.98

C/c 1507 B	1.00		
" 1508 B	9.08		
" 1612	1.00	223.98	
Material & Supplies			60.00

63 x Cover Cost 47 Cfs in May 1911

To charge Memo Ledger with Tray, Misc Costs, Returns & Cells shipped out on Memo during the month of May 1911 as follows—

C/c 1507 B			
Tray 4 Cell (Cl)	5	.31	1.05
" 5 " "	9	.91	8.19
" 3 " "	1		.77
			10.02
C/c 1508 B.			
Connector (Cu)	100		18.18
" (Al)	132	16.55	20.23
074 Tray Handles	21	.337	.82
075 " " Eyelets	12	.05	.02
007 Cell Nuts	50	.66	.33
Connector (Cu) Yoke	20	.15	3.00
" (Al) "	20	.20	4.00
" (Al) "	25	.25	6.25
036 Rings	20	.525	10.50
Block Insulators (Cu)	110	.602	66.22
" " (Al)	16	.775	12.40
" " (Al)	50	.997	49.85
Cells "	50	2.24	112
Filler Caps	10	?	-
Block Bed Lips	37	.270	10.00
Rod " "	57	.333	19.00
Nameplates	6	.16	.96
Bad Ford			77.29
			1.24

May 31/1911

			77.79			
Cost Forwd			77.79			
Jackets	6	11	.66			
a. Lid Baskets	25	1.24	.31			
Pulleys	3	.90	2.70			
Fillers Outfits	1		10.00			
			90.46			
a/c 1/9/12						
A. Salvation	1500	.08	120.00			
Stores						
Drums	6	10.00	60.00			

Return of Cells Charged on Memo

To Finished Cells Filled					
Work in Progress					
			TW	4372.5	
			R.W	20.40	
a/c 1908 B		TW	1		
" 1870		1315	11.70		
To Memorandum Ledger			16		4357.65
55 Cu Cells	79.5	437.25			
2 Cell Tray	.70	1.40			
6 " "	.77	4.62			
		7.02			
16 Tray Handles		.60			
37 " " Eyelets		.02			
46 Connectors	13.15	6.05			
2 Rings	5.50	11			
109 Cole Nuts	.66	72			
108 Cell Insulators	2.24	242			
54 Clack "	6.02	325			
		1315			

To Finished Cells Filled

Work in Progress					
			TW	1420.	
			R.W	317.	
a/c 1908 B		.57	1		
" 1870		2.65	1		
To Memorandum Ledger			16		1737
5 B2 Cells		2.84	14.20		
1 Cell Tray			.57		
1 Steel Box			2.00		
4 Connector Bars	.91		04		
10 " " Nuts	.38		04		
Carried Forwd			20.85		

May 31/1911

Cost Forwd			2.05		
10 Insulators Cell		2.24	.22		
5 " Clacks		4.71	.24		
2 Box Bottom Washers			.02		
1 Funnel			.02		
2 Tray Handles			.07		
			2.65		

Return of A4 Cells on

To Finished Cells Filled					
Work in Progress					
			TW	2703.00	
			R.W	96.19	
a/c 1908 Trays			31.75		
a/c 1908 Misc Costs			64.44		
To Cost of Sales Sold			180		2799.19

To Credit cost of Sales with A4 cells and Equipment returned during the month of May 1911 - as follows

A4 Cells	2703	7.15	2703.00	
a/c 1908 B. Trays				
Tray 2 Cell		.76	.38	
" 7 "	.35	.91	31.85	
			32.23	
a/c 1870 B. Misc Costs				
561 Connectors	2.14	13.12	28.00	
047 Cole Nuts	4.98	.66	3.30	
072 Cell Insulators	4.98	2.24	11.15	
571 Clack "	2.49	6.02	14.99	
074 Tray Handles	7.2	3.39	2.50	
075 " " Eyelets	1.46	.05	.07	
			60.51	

Return of A6 Cells

To Finished Cells Filled					
			TW	22.44	
To Cost of Sales			180		22.44

To Credit Cost of Sales with A6 cells returned during the month of May 1911 as follows

A6 Cells. 2- 22.44

May 31 - 1911

Return of A8 Cells

To Finished Cells Filled — J.W. — 1059.84

Work in Progress — J.W. — 32.54

Opg 1897 B Trays 14.20

" 1870 B Misc Parts 18.34

To Cost of Sales 160. — 1092.38

To Credit Cost of Sales with A8 cells & equipment returned during the month of May 1911 as follows —

A8 Cells 2½ 156 1059.84

Opg 1897 B Trays

Trays. + Cell 15 94 14.20

Opg 1870 B Misc Parts

561 Commutators 54 6.99 3.77

072 Cell Insulators 132 2.24 2.96

571 Block Insulators 66 9.77 6.45

047 Cell Nuts 132 .46 .57

074 Tray Handles 36 3.59 1.30

075 " Eyelets 72 .05 .04

7.52

Return of B2 Cells

To Finished Cells Filled — J.W. — 114.20

Work in Progress — J.W. — 3.19

Opg 1888 .52

" 1870 B 2.67

To Cost of Cells Sold 130 — 117.39

To Credit Cost of Sales with B2 Cells and equipment returned during the month of May 1911 as follows —

B2 Cells 5 14.20

Opg 1888 B Trays

Trays. 5 Cell 1 .52

Opg 1870 B Misc Parts

1062 Commutator Bars 4 .91 .04

B20 " " Nuts 10 .38 .04

1071 Block Insulators 5 4.45 .22

072 Cell " 10 2.24 .22

074 Tray Handles 2 3.59 .06

Cost of Sales 6.20

May 31/11

Opt Tools 62

075 Tray Handle Eyelets 4 .05 —

B96 B Washers 2

B96 Cos Rotter Washers 2 .98 .13

Th 2½ Mach Bolts 2 .43 .01

Th " nuts 4 .20 .01

Th Washers 4 .07 —

.67

Opg 1831

Steel Box 5 Cell 1 2.00

Return of B4 Cells

To Finished Cells Filled — J.W. — 133.56

Work in Progress — J.W. — 2.01

Opg 1870 B Misc Parts 2.01

To Cost of Cells Sold 150. — 135.57

To Credit Cost of Sales of B4 cells and equipment returned during the month of May 1911 as follows —

B4 Cells 25 4.97 133.56

Opg 1870 B Misc Parts

1062 Commutator Bars 13 1.47 .19

B20 " " Nuts 26 .38 .10

072 Cell Insulators 22 2.24 .75

571 Block " 16 6.00 .97

2.01

4 5-3 Wood Boxes. 3

Return of Sundries

Work in Progress — J.W. — 8.00

Opg 1870 B Misc Parts 5.11 1

To Cost of Filling Outfits Sold 158 — 8.00

To Credit Cost of Sales with equipment returned during the month of May 1911 as follows —

Opg 1870 B

Filler Outfit 1. 8.00

June 30. 1911

Taxes			
To Taxes Accrued	274 156	1 0 3 7 6	
To charge Taxes Accd. with Taxes accrued during the month of June 1911 Total taxes for the year estimated on the basis of same paid in 1910 viz:- 12,453 62			1 0 3 7 6
Interest on Funded Debt			
To Int. on Funded Debt accd. not due	286 139	2 5 0 0	
To charge Int. on Funded Debt with interest accrued during the month of June 1911 on the outstanding bonds of the company.			2 5 0 0
Insurance Acct.			
To Insurance Unexpired	278 76	1 3 9 . 6 7	
To charge Insurance Acct. with proportion of Insurance Premiums expiring during the month of June 1911.			1 3 9 . 6 7
Insurance Acct.			
To Reserve for Accrued Expenses	278 158	3 5 0 —	
To charge Insurance Acct. with the proportion of the estimated premium on Liability Insurance being held by us in the Fidelity & Casualty Co. - applicable to the month of June 1911			3 5 0 —
Factory Expense			
15-6	210	3 5 0	
To W.O.K. in Pargeon 4-4-6 63 To charge Factory Expense with the cost of repairing & recanning cells for customers no charge being made			3 5 0

June 30. 1911.

Accounts Receivable			
Deutsche Edison A. Co	10 ✓	8 6 1 5 4 3	
To Accounts Payable	108		8 6 1 5 4 3
Deutsche Edison A. Co.	✓		
To transfer the acct. of Deutsche Edison A. Co from the Accts Payable to the Accts Receivable Ledger			
Accounts Payable	108	4 0 —	
To Shiver & Co			
To Accounts Receivable	10		4 0 —
H. G. Shiver	✓		
To transfer invoice issued to H. G. Shiver May 22/11 for 5 Bat Cells, Inv 7853 to the debit of Accts Payable acct with J. Shiver & Co per their letter dated July 11. 1911.			
Anderson Electric Car Co Acct of		1 7 4 8 8 —	
To Anderson El. Car Co Engl. A/c			1 7 4 8 8 —
To charge Anderson El. Car Co with Consignment goods sold per their Voucher checks received here June 1st & 9th			
1st			
360 A-4 Cells @ 10 83	3888-		
420 A-6 " 16-	6720.		
7 F.O. 8-	56		
	10664-		
9th			
180 A-4 Cells 10 83	1944-		
300 A-6 " 16-	4800.		
10 F.O. 8	80	6824	
		$17,488-	

June 1911.

— 1 —

Materials & Supplies — 40 — 1425
To Factory Expense — 6.210 — 1425
8 — 4
To correct extension on Store Acc Invoice #115, dated Apr 6 1911 for 4# - 1/8 x 1¼ C.R. Steel @ 3½ per with — 1440
Should have been — 15
Difference — 14 25

— 30 —

Plant & Equipment — 86.6. — 1642 50
W/O Equipment Borrowed — 130 — 1642 50
To credit Equipment Borrowed Acct with following machine borrowed by us from the Edison Phono. Works:-
one #52 Home Scan Machine — 900
one #53 " " " — 742 50
1642 50
See their invoices to us dated 4/21/11 Nos, RM 05971 & 05972

— 30 —

Defective & Obsolete Stock — 102 — 480 50
To Work in Progress — 63 — 480 50
% 037 — 0.L.
To credit Work in Progress % 037 with Nickle Scrap & Sludge received during the month of June 1911
Nickle Scrap 1350# @ .20 — 270-
Sludge 1105# @ .10 — 110 50
480 50

— 30 —

Reserve for Accrued Expenses — 158 — 1085 05
To Work in Progress — 63 — 1085 05
% 037 — Cy/
To transfer to credit of % 037 rebate on water applicable to the month of June 1911.
as Vchr 5-148.

June 1911.

— 20 —

Miscellaneous Supplies & Repairs — 328 — 700
To Work in Progress — ✓
1870 — ✓
To credit Work in Progress — 63 — 300
% 1870 with 4 Hydrometers shipped out to Customers & delivered from Store on the following Out Tickets:-
#2111 4/10/10 .75
2171 " .75
2503 6/11 .75
2870 4/11 .75 3.75
(see Invoices $ 84.20, 64.21, 14.21, 14.21)

To Materials & Supplies — 4.00
To credit Store for difference in price at which these Hydrometers were charged out and their cost 1.25 - 1.00 ea

— 1 —

Memorandum Ledger Acct. — 1 — 405
To Reserve for D & E Cells rec'd. from Customers — 1.77 — 405
To transfer a charge made to Reserve for D & E Cells rec'd from Customers representing a debit in the Memo Ledger to the acct. of the Westinghouse Co. for 180 E27 cells these cells had previously been held to their credit on the Memo Ledger & at the time of above mentioned entry were credited to them on their regular acct. by Cr Memo, 8 inst 1910
D Sub Jr fol. 266

— 22 —

Anderson Electric Car Co. — ✓ — 10304
To Anderson Electric Car Co. — ✓ — 10304
To charge Anderson Elec. Car Co with cells shipped to them on consignment, sold per their Voucher (statement) received here 4/21/11 as follows:-
420 A-6 — 4536-
360 A-6 — 5760-
1 Filling Outfit — 8
10304-

June 30. 1911.

Edison Chemical Works		20	4873 05
Inv. 8043	50.–		
44	120.–		
48	80.		
50	40.		
51	120.		
52	120		
53	103.50		
54	309.50		
58	120.		
8128	120		
30	40		
36	90.00		
37	120		
38	80		
39	336.80		
51	120		
8279	50		
84	70		
85	120.		
86	149		
88	353.		
96	795		
8380	2.		
8412	241.20		
13	110.		
14	242.40		
15	60		
16	120		
17	100		
8540	540.		
	4882.80		
Less Credits, deductions fr. Sales	975		
	4873.05		
Thos. A. Edison		120	78
Inv. 8134	54		
8532	24		
Accts. Payable	81.92	108	81 1.2
Less cr.	80		
Accts. Receivable	107.311.29	10	106874 6.1
Less credits (deductions from Sales)	436.68 ~~472.68~~		
See Jo entry 405			
			111329 56

June 30. 1911.

To Sales of Cells & Accessories			306	103572 71
4708 A4	51873.97			
	21.60	51,852.37		
1590 A6		26,094.–		
758 A8	15821.–			
4	104.	15717.–		
754				
316 B2	1671.–			
	25.20	1645.80		
1257 B4	8540.18			
38	276.64	8263.54		
1219				
		103,572.71		
Sales of Filling Outfit			318	675
82 F.O., 2 less tanks.				
Materials & Supplies			40	2850 —
Shipping Expense			230	54 15
45–4	57.55			
45–4	3.97	53.58		
45–3		57		
		54.15		
Sales of Parts			312	736 28
Misc Supplies & Repairs		41.36	328	44 86
Distilled Water		7.50		
Less deduction fr. Sales		4.–		
		44 86		
Accommodation Purchases			30	210 29
Factory Expense			210	103 01
15–3	1,50			
15–6	23.32	24.82		
25–2		8.–		
25–7	74.26			
	4.07	70.19		
		103,01		
				108241 30

June 30. 1911

Entry Credit from folio 353				
Sales of Scrap		348		50.18
(D & E Cells) Defective & Obsolete Stock		104		36.70
5 E-7	26.25			
3 A-18	10.50			
	36.75			
Defective & Obsolete Stock	1710.-	104		170225
	77.75	Rec'd page 4-5		
	1702.75			
Work in Progress		63		1771.63
a/c 4260	236.-	c.d.		
033	700.-			
036	303.60			
036	256.80			
1807	1.31			
16916.	73.92			
	1771.63			
Royalty Acct.		150		8.00
Selling Expense		140		10.52
40-6	5.52			
40-7	5.-			
Administration & Genl Expense		150		1.71
60-5	.86			
1v	.85			
	1.71			
Battery Assembling Expense		198		2.22
30-2				
Distribution of the Sales for the month of June 1911, as shown by the "Analysis of Sales"				

June 30. 1911.

Sales of Cells & Accessories		306	1166.00	
40 A 4	432.			
34 A 6	546.			
5 B 4	24.			
25 B 4	164.			
	1166.			
Shipping Expenses		130	79.—	
45-4				
Factory Expenses		140	143.33	
15-6				
Selling Expense		140	1.50	
40-6				
Memorandum Ledger		16	135.—	
Profit & Loss Acct		178	41.40	
allowed Jeffrey Mfg. Co. for 3 A-4 cells lost	32.40			
" " Bridgeport Tel. Co. for 1 B	9.—			
To Accts. Receivable		10		1566.73
Distribution of returned cells issued to customers and other credits (or debits treated as deductions from sales) for the month of June 1911			1566.73	
Factory Expense		140	1346	
15-7				
Shipping Expense		130	87.64	
45-4				
To Operation of Trucks		204		224.10
To apportion the expense of operating the (electric) trucks to the accts of Factory Exp. & Shipping Expense 60% to the total to the former acct or $134.46 and the balance to Shipping acct				

June 30. 1911.

	Fol.	Dr.	Cr.
Interest on Funded Debt Accrued & not due	138	150.00	
To Matured Int. on Funded Debt	140		150.00
To transfer Int on Funded Debt accd, for the 6 mos. ending 6/30/11 due July 1. 1911. to the credit of Matured Int. on Funded Debt.			
Finished Cells assembled	70	79166.76	
To Work in Progress	63		79166.76
To credit Work in Progress with cells assembled during the month of June 1911., as follows:-			
Finished Cells, Filled	72	82153.05	
To Finished Cells Assembled.	70		78811.42
Work in Progress a/c 16912	63		3341.63
To charge Finished Cells, Filled, Acct. with the complete cost of the Cells, including Electrolyte, filled during month of June 1911. as follows:-			

Cells assembled, June 1911:

5184	A 4 Cells	7.34215	38.061.72	5184
998	A 6	" 10.46248	10.441.56	1997
1375	A 8	" 13.4455	18.487.58	2250
298	A 8 H	" 13.3275	3971.62	596
288	B 2 Cells	2.65215	763.82	72
1754	B 4	" 4.242	7440.46	877
			79166.76	10976

(margin note: 10976 in 1412)

Cells filled, June 1911:

5207	A 4	@ 7.342	38229.79
1133	A 6	10.463	11.854.58
1272	A 8	13.446	17.103.31
298	A 8 H	13.328	3971.75
278	B 2	2.653	737.53
1630	B 4	4.242	6914.46
			78,811.42

Plus Electrolyte

5207 @ .33¢	1.718.31	+ 38229.79	=	39948.10
1133 @ 49	623.28	+ 11.854.58	=	12477.86
1272 @ .66	419.76	+ 17103.31	=	17523.07
298 " .76	226.48	+ 3971.75		4198.23
278 .10	27.80	+ 737.53		765.33
1630 .20	326.–	+ 6914.46		7240.46
	3341.63	78811.42		82153.05

June 30. 1911

	Fol.	Dr.	Cr.
Work in Progress	63	11765.34	
To Reserve for Factory Expenses	164		11765.34
To charge Work in Progress with Factory Expenses distributed on basis of Labor charges on production of Nickle Plates and its component parts during the month of June/11			
Work in Progress	63	7672.07	
To Reserve for Factory Expenses	164		7672.07
To charge Work in Progress with Factory Expenses, based on Labor costs of cells produced in the month of June 1911. (deducting the item of Positive Plates see entry above) as follows:			
A 4		3771.77	
A 6		941.83	
A 8		1532.57	
A 8 H		321.02	
B 2		986.17	
B 4		118.71	
		7672.07	
Factory Expense	210	77.79	
To Misc Supplies & Repairs	328		77.79
To charge Factory Expenses with $77.79, Vchr# 6-30 which was erroneously entered in Misc. Supplies & Repairs column			
Shipping Expense	230	2.85	
To Factory Expense	210		2.85
To correct an error in entering Voucher # 6-49 in the Voucher Book. The amount, $2.85, was entered in Factory Expense column instead of Shipping Exp			

Factory Expense	210	22 50		
To Administration Genl. Exp	154			22 50
To correct error made in entering Voucher 6-227 in Abstract of Expenditures Item entered in wrong column				
Work in Progress	63	9 00		
To 032 Deutsch E. A. Co				
To Sales of Parts	314			9 00
To transfer a credit, to Work in P. No. 033 for 1000 Plates (Positive) shipped to Deutsch E. A. Co in June from that acct. to Sales of Parts				
Battery Assembling Expense 30-6	198	1 50		
To Operation of Tunnels	204			1 50
To correct a mistake made in entering Voucher 6-221 in Abstract of Expenditures - should have been distributed to Battery Assbly Exp instead of Operation of Tunnels				
Accounts Receivable	10	28 —		
To Advances to Employees	80			28 —
To charge Accts Rec. Ledger with Voucher 05-280 - charged to C B Thrasher this charge was made to them as an Accts Rec. item instead of being entered in the regular acct. (Advances to Employees A/c)				
Cost of Cells sold	180	8 6 57		
To Work in Progress	66			8 6 57
To 0243				
To charge "Cost of Cells sold" with Labor & expenses expended in connection with changing over and adjusting tranys, during the month of June 1911.				

Cost of Cells sold	180	1010 56		
Memorandum Ledger	16	29 11		
To Battery Assembling Expenses	198			1039 67
To charge "Cost of Cells sold" & "Memo Ledger" Accts with Labor & Expenses in connection with assembling cells into batteries - month of June 1911.				
Edison Chemical Works	21	35 36		
To Accts Receivable	10			35 36
To transfer our invoice 8076 dated June 27/11 issued to Edison Chemical Works from Accts Rec. where it was charged in Analysis of Sales by mistake				
Accts Payable	108	71 25		
To F. L. Dyer	V			71 25
To Accts Receivable	10			
To F. L. Dyer	V			
To transfer a debit (paid Apr 19/11) from Accts Rec. to Accts Payable Ledger Vbr 27-V1				

June 30, 1911

		Fol.	Debit	Credit
E. E.	Cost of Cells sold. (A-4 Cells)	180	38656.21	
	To Finished Cells Filled	72		36604.70
	Work in Progress	63		2051.51
	To Trays 1807 B. 817.11			
	" Misc Parts 1870 B 1234.40			

To charge cost of Sales with A-4 Cells and Equipment shipped during month of June 1911 as follows.

A-4 Cells 4705 @ 7.795 36604.70

Trays ac. #1807 B.

2 Cells	Reg	1 -	.70	.70
3 "	"	2 -	.70	1.40
4 "	"	17 -	.70	11.90
5 "	"	134 -	76	101.84
6 "	"	100 -	82	82.
7 "	"	24 -	.91	21.84
8 "	"	43 -	97.	41.71
9 "	"	8 -	1.-	8.-
10 "	"	4 -	1.15	4.60
3 "	Baker	4 -	.98	3.92
5 "	"	2 -	1.20	2.40
6 "	"	4 -	1.32	5.28
8 "	"	8 -	1.45	11.60
7 "	23" ft long	100 -	1.00 -	100.00
7 "	Loc.	36	[illegible]	52.00
11 "	G.V.	16.	2.52 -	40.32
12 "	"	126	2.60 -	327.60
				817.11

Miscel. Parts a/c #1870 B.

066 Lugs.	322 - 5.35		17.23
561 Connectors	3038 - 13.18		400.41
047 Pole Nuts	9350 - .66		61.71
072 Cell Ins.	8846 - 2.10		185.77
571 Block "	4423 - 6.31		279.09
966 Jacks	82 - .11		9.02
971 Wrenches	82 - 16		13.12
074 Tray Handles	862 - 3.89		33.53
075 " Eyelets	1724 - .19		3.28
064 Jumpers	8484		
6 Jumpers	Lug 18.84 -		120.95
	1.30 -		110.29
			1234.40

Cost of Cells Sold (A-6 Cells)

June 30, 1911

		Fol.	Debit	Credit
E. E.	Cost of Cells Sold (A-6 Cells)	180	18524.84	
	To Finished Cells Filled	72		17741.22
	Work in Progress	63		783.62
	To Trays 1807 B. 302.32			
	" Misc Parts 1870 B. 481.30			

To charge cost of Sales with A-6 Cells and Equipment shipped during month of June, 1911, as follows:

A-6 Cells 1590 11.158 17741.22

Trays a/c 1807 B.

2 Cell	Reg.	9 -	.78	7.02
3 "	"	4 -	.78	3.12
4 "	"	26 -	.81	21.06
5 "	"	56 -	.91	50.96
6 "	"	9 -	1.18	10.62
7 "	"	6 -	1.28	7.68
8 "	"	71 -	1.33	94.43
2 "	Baker	2	1.-	2.00
6 "	"	6	1.50	9.00
7 "	"	15	1.58	23.70
5 "	Bottomless	30	1.	30.00
4 "	side Susp.	5 -	1.20	6.00
5 "		17 -	1.25	21.25
10 "	G.V.	6 -	2.58	15.48
				302.32

Misc. Parts a/c. #1870 B.

066 Lugs.	138 @ 5.35		7.38
661 Connectors	1278 @ 16.58		211.89
047 Pole Nuts	3098 @ .66		20.45
072 Cell Ins.	2478	2.10	52.04
671 Block.	1239	7.22	89.46
966 Jacks	25	11.00	2.75
971 Wrenches	25	16.00	4.00
074 Tray Handles	432	3.89	16.80
075 " Eyelets	864	.19	1.64
903 " Plates.	8	.03	.24
905 " Hooks	2	.13	.26
064 Jumpers	2304 -		
236[illegible]	18.84 -		44.46
	1.30 -		29.93
			481.30

June 30, 1911.

	Fol.	Dr.	Cr.
Cost of Cells Sold (A-8 Cells)	180	11 324 98	
To Finished Cells Filled	72		10 840 26
Work in Progress	63		484 72
To Trays a/c 1807 B 209.20			
Misc Parts 1870 B 275.52			

To charge cost of Sales with A-8 Cells and Equipment shipped during month June, 1911. as follows:

A-8 Cells 754 - 14.377 10840.26

Trays a/c # 1807 B.

3 cell Reg	9	.90	8.10
4 " "	15	.94	14.10
6 " "	50	1.10	55.00
6 " Locs.	22	3.-	66.00
10 " G.V.	22	3 - est.	66.00
			209.20

Misc. Parts a/c # 1870 B.

066	Lugs	30 -	5.35	1.61
861	Connectors	597	19.75	117.91
047	Poles Nuts.	1474	.66	9.73
072	Cell Ins.	1210	2.10	25.41
871	Block -	605	9.98	60.38
966.	Jacks	12	.11 ea	1.32
971	Wrenches	12	.16 ea	1.92
074	Tray Handles	148	3.89	5.76
075	" " Eyelets	296	.19c	.56
064	Jumpers.	1434 / 116 pcs	18.84 / 1.30	21.85 / 18.64
			Conn Jk.	.95
064	J.K. "	2 pcs 144		.38 / 1.87
2061 N.	Spec Conn.	24	.30	7.20
				275.52

June 30, 1911.

	Fol.	Dr.	Cr.
Cost of Cells Sold. (B2 Cells)	180	1 012 34	
To Finished Cells Filled	72		885 43
Work in Progress	63		126 91
E. To Trays 1808 B. 33.68			
E. Misc Parts 1870 B. 93.35 (23)			

To charge Cost of Sales with B2 Cells and Equipment shipped during month June 1911. as follows

B2 Cells 316 - 2.802 885.43

Trays a/c 1808 B

3 Cell.	- 1 @ .50	.50
4 "	7 - .50	3.50
5 "	56 - .52	29.12
7 "	1 - .56	.56
		33.68

Misc. Parts 1870 B

B-66	Lugs	108 - .883	.95
1062	Conn. Bars 261	.91	2.38
B-20	" " Nut.	750 - .35	2.55
072	Cell Ins.	642 - 2.10	13.48
1071	Block -	321 4.75	15.25
	Funnels	23. 1.875	.43
960	"B" Wrenches	23 7.16	1.65
074	Tray Handles	132 - 3.89	5.13
075	" Eyelets	264 - 19	.50
B-76	Bot. Bottom Washers	46 - .98	.45
	7/16 × 2 1/4 Bolts	46 - .43	.20
	7/16 Nuts	52 - .30	.18
	7/16 Washers	92 - .07	.07
B-64	Jumpers (30 Pcs)	137 - 2.15 (22)	2.56
	5 Cell Steel Boxes		44.00
			93.23

June 30, 1911

Cost of Bottle Sold - (Bd Bottles)	180	6 7 8	7 3	
To Finished Bottle Sold	7			26 9 4
Work in Progress	63			618 81
To Transfer 1808 B 1060				
Misc Parts 1870 B 473 81				
To charge cost of Jobs made Bd Bottles and Equipment shipped during June, 1911, as follows:				
Bd Bottles 1910 - 2204 - 8409				
2 bottles 4 .55		1.10		
3 " 1 .55		.55		
4 " 2d .60		1.20		
5 " 191 .65		118.65		
6 " 15 .66		9.90		
7 " 1 .65		.65		
7 " Bd Bottle 7 22		1060.5		
Misc Parts a/c 1870 B				
B.11 Lungs 376 - 553		2.34		
B.14 Cross Bars 933 - 109		13.74		
B.10 " " Nuts 2018 - 35		9.73		
074 Bottle Pins 2037 - 32		67.07		
1071 Block " 1716 - 115		197.76		
Trimmers 13-1-1226		2.37		
966 B Trimmers 131 - 72		5.66		
674 Trimmer Handles 466 - 334		155.13		
675 " " Eyelets 934 - 19		17.7		
B.74 Bed Bottom Washers 376 - 95		3.57		
The 10th Bolt 756 - 13		1.10		
The Nuts 5174 - 20		10.34		
The Washers 5174 - 07		3.6		
Bed Jumpers 5 ad		8.45		
1 ad		6.91		
Stripes		1.30		
3 Bottle Spring Cleaner 1 - 922		2.00		
6 " " " 6 - 2 22		13.80		
7 " " " 11 - 2 22		16.00		
5 " Steel Bolts 131 - 922 - 2470				
		473.81		

June 30, 1911

Cost of Finishing Quilts sold	188	67	00	
To Work in Progress	63			67 00
a/c 1870 B				
To charge cost of Jobs made Finishing Quilts shipped during month of June 30, 1911 as follows:				
911 Finishing 8d				
915 Bottles - 3.36				
916 Bed Cover 8d				
911 Quilt Hooks 98 ship		67.00		
943 " Trimmers 8d				
#18 Shipping Tag 98 ship				

Cost of Parts Sold	19	1 0 7	93	
To Work in Progress	63			1 0 7 93
To Transfer 1808 B 73.26				
" 1808 B 3.75				
Misc Parts 1870 B 67.95				
Tin Plates 033 988.70				
Transfer a/c 1808 B to 1808 B				
3 Bottle Bed 1 - .70		.70		
4 " " 3 - .70		2.10		
6 " " 1 - .84		.84		
8 " " 21 - .97		20.37		
5 " Bed 10 - .91		9.10		
6 " " 6 - 1.18		7.08		
8 " " 5 - 1.33		6.65		
4 " Bed 6 - .96		5.76		
Brass Partitions				
		73.26		
5 Bed Transp 2 - .54		1.08		
5 Bed " 4 - .65		2.60		
Misc Parts a/c 1870 B		3.68		
066 Lungs 110 - 535		2.10		
661 Trimmer 8 - 1672		1.34		
074 Bottle Pins 74 - 7 22		.53		
571 Block Sec. 34 - 622		2.77		
671 " " 78 - 722		5.63		
871 " " 58 - 922		4.89		
971 Trimmer 1		.16		
966 Handle 1		.11		
066 Jumper 334		4.64		
009 Shoulder Strap 10 - 113		.87		
011 Stuff Bolster 10 - 2 22		1.37		
555 Bed Spring 2 - 1 22		.76		
016 Rd Fig Cap 4 - 70		.03		
031 Tin Plate 1000 -		988.70		

June 30. 1911

		Brought forward 1016.41		
914				
916	Fillet, Horse Mane 2 - 3.00	6.00		
917				
918	Fillet, Horse 1 - 2.00			
948	Fillet, Trunks 2 - 10.50			
801	G-S Twine 22 - .27	5.94		
	8 Cell, Steel Poles 5 - 2.00	10.00		
		1051.85		
	Cost of Finished Goods	348	2876.	
	To Finished Bottles Filled	74		684.00
	Work on Progress	63		732
	To Transfer a/c 1909B 5.00			
	" a/c 1908B 1.56			
	To change cost of Finished Goods with cost of Bottle and Equipment shipped during month of June, 1911, as follows:			
	B Bottles - 5 - .2504	12.52		
	Bd " - 10 - .4604	46.04		
	Transfer a/c 1909B.	58.56		
	7 Cell. Bd - 1 - .91	.91		
	6 " a-c - 5 - .91	4.60		
	Transfer a/c 1908B	5.56		
	8 Cell Bd - 3 - .64	1.92		
	Cost of Finished Goods	348	1599.79	
	To Work and Progress	63		1599.79
	To Meter Parts a/c 1890B 1010.05			
	Work on Progress #1914 7.60			
	" " 2717B 12.10			
	To change Cost of Finished Goods with Meter Parts stock, shipped during month of June 30, 1911 as follows			
	Meter Parts #1890B			
666	Lungs 30 - .05	1.50		
811	" 4 - .013	.052		
761	Incrustators 17 - .13	2.21		
661	" 16 - .16	2.56		
1064	" Bowl 14 - .91	12.74		
1500	" Nuts 30 - .03	.09		
861	" 5 - .12	1.00		
074	Tray Handles 15 .03	.70		
075	" Bracket 36 .19	.07		
	Trimmed 3 - 1.25	.06		
960	B Manual 2 - 9.16	.18		
971	" 2 - .16	.32		
966	Jacks 2 - .11	.22		
		1017.41		

June 30/11

	Brought forward	9.27		
074	Bell Bus. 56 - .02	1.12		
871	Block " 110 - .06	6.60		
671	" " 194 - .06	12.64		
871	" " 97 - .06	5.82		
1071	" " 10 - .06	.60		
064	Jumpers Upper Std	1.16		
		1.09		
801	Poles Nat. B 10 - .13	.13		
047	" " 25 - .06	.17		
031	Pos Plates 2 - .05	.10		
030	Neg " 2 - .05	.10		
944	Fillet Trays 3 - .03	.09		
916	" Brass 2 - .15	.30		
916-913	" " Lock Tack 1 -	.02		
917				
918	" " of Horse Mane 1 -	.30		
915	Belt	.35		
	Rebate 54 - .90	48.60		
	" Work 2.5 - .07	.33		
051	Red Glass Strips 6 - .52	.30		
011	Black " " 6 - .25	.15		
016	Red Strip " 6 - .80	.15		
017	" " " Offsings 6 - .77	.05		
	Commutator Assy. 30 - .30	9.00		
896	Bed Bolster, Brackets 4 - .18	.72		
	The 2 Posts 4 - .013	.05		
	The Nuts 8 - .00	.04		
	The Washers 8 - .01	.11		
	Tray Handles 3 - .03 Assy. 1	.10		
801	Twine G-S	.36		
	8 Cell, Steel Poles 3 - .20	6.00		
	4 " " " 1 -	2.00		
		140.05		
	Lithium a/c #1914			
	" Pilsbury 1914 7.60			
	a/c " 2717B			
	Pilsbury Supplies 110 - .11 - 12.10			
Factory Expense	a/c 1906	210.	33.47	
	To Finished Bottles Filled	74		33.47
	To charge Factory Expense with cost of Finished Bottles (Filled) shipped, scrapped and refunded, free of cost to customers during month of June 1911, as follows			
	G-S Bottles - 3 - 11.15 -	33.47		

June 30, 1911

Memorandum Ledger 16 573 90

To Finished Cells Filled 74 573 90

" Work in Progress 63 573 90

Transp. off. 1807 B. 7.00

Miscellaneous 1874 B. 14.37 21.37

To charge Mines Ledger with C-S Cells and Equipment shipped and Mines during month of June 1911, as follows:

C-S Cells 71 - 7.775 544.03

Transp. off. # 1807 B

2 Cells 1 - .70 .70

5 " 2 - .76 1.52

6 " 2 - .84 1.68

7 " 4 - .91 3.64

7.54

Miscellaneous Parts off. 1874 B

066 Lungs 4 - .05 .21

061 Connections 4 - 1.35 5.40

074 Cells Finished 10 - 2.00 20.18

071 Block " 17 - 6.25 3.75

047 Pole Mounts 10 - .66 .69

071 Mounting 2 - .16 .32

066 Jumbos 2 - .11 .22

074 Tray Handles 18 - .32 .07

075 " " Eyelets 36 - .19 .06

066 Jumpers (old Pat.) 60 - .76 .76

24.87

Memorandum Ledger 16 393 40

To Finished Cells Filled 74 379 37

" Work in Progress 63 14 07

Transp. off. # 1807 B 7.00

Miscellaneous # 1874 B 7.37

To charge Mines Ledger with C-S Cells and Equipment shipped and Mines during June 30, 1911 as follows:

C-S Cells - 34 - 11.175 379.37

Transp. off. # 1807 B

2 Cells 1 .71

5 " 2 .71 1.42

8 " 4 1.23 4.92

Miscellaneous Parts # 1874 B 7.07

066 Lungs 2 - .05 .10

061 Connections 25 - 1.65 41.25

074 Cells Finished 60 - 2.00 1.20

071 Block " 30 - 7.25 2.17

7.37

June 30, 1911

Brought forward 7.37

047 Pole Mounts 60 - .66 .40

074 Tray Handles 12 - .32 .04

075 " " Eyelets 20 - .19 .04

066 Jumbos 1 - .11 .11

071 Mounting 1 - .16 .16

8.92

Memorandum Ledger 16 948 34

To Finished Cells Filled 74 940 13

" Work in Progress 63 8 19

Transp. off. 1807 B. 4.00

Miscellaneous off. 1874 B 4.19

To charge Mines Ledger with C-S Cells and Equipment shipped and Mines during Month of June 1911, as follows:

C-S Cells 64 id. 377 940.13

Transp. off. 1807 B.

4 Cells 4 - .80 3.20

4 " 1 - .94 .94

4.14

Miscellaneous Parts # 1874 B

061 Connections 31 - 1.35 41.85

064 " Jumbos, old 1.36 1.36

074 Cells Finished 48 - 2.00 1.00

071 Block " 34 - 7.25 2.47

047 Pole Mounts 48 - .66 .32

074 Tray Handles 20 - .32 .32

075 " " Eyelets 20 - .19 .04

066 Jumpers (old Pat.) 848 1.00 1.00

1.00

Memorandum Ledger 16 48 96

To Finished Cells Filled 74 39 23

" Work in Progress 63 9 73

Transp. off. # 1807 B 1.60

Miscellaneous off. 1874 B 8.13

To charge Mines Ledger with C-S Cells and Equipment shipped and Mines during month of June, 1911, as follows: id 7.104 39.23

To 5 Cells

Transp. off. # 1807 B

5 Cells - 4 .84 3.36

7 " 1 - .86 .86

4.22

Miscellaneous Parts off. # 1874 B

066 Lungs 6 - .05 .30

064 Jumbos 1 - .91 .13

B-24 " " Jub. 3d - .35 .18

.31

Bal. brought .31

1974 Bell Line 3d - 4½ .70
1971 Block " 17 - 4½ .81
1974 Ring Handles 4 - 3½ .14
0750 " " Eyelets 8 - .19 .07
960 Washers 2 - .04 .08
Grommets 2 - .04 .08

B-26 Bed Bottom Washers 4
Iron Bolts 4
Iron Nuts 8 .06
Iron Washers 8

Rep. Lever Bell 1 - 3.00
Bell plate Bolt 2 - .04
8.13

Memorandum Ledger 16 1726.79

To Finished Bells Bolted 74 11040.00
" Work in Progress 64 1614.12

Bring up # 1805 B 3.00
Mise Parts # 1870 B 13.10

To charge Memo Ledger with B-26 Bells and Equipment shipped and Memo during month of June, 1911, as follows:

B-26 Bells 3 lb 36.00 110.00

Bring up # 1805 B

3 Bells - 1 .85
4 " - 1 .60
5 " 3 .64 1.85
3.00

Mise Parts up 1870 B

B-26 Lugs 10 .58 .58
B-26 Lower Bow .17 .017 .34
B-26 " " Nut .017 .38 .17
0774 Bell Line .01 - 3½ .94
1971 Block " 34 - 1½ 1.07
0774 Ring Handles 6 - 3½ .21
0750 " " Eyelets 12 - .19 .07
960 Washers 3 - .07 .21
Grommets 3 - .04 .12

B-26 Bed Bed Washers 6
Iron Bolts 6 .09
Iron Nuts 14
Iron Washers 14

Rep. Lever 3 Bells - 1 - 3½
" " 4 " 1 - 3½
Bell Bell Bolts 3 - 3½ 6½
13.10

Memorandum Ledger 16 99.00

To Defective and Obsolete Stock 104 99.00

To charge Memo Ledger with B-26 and B-7 Bells shipped and Memo during month of June, 1911, as follows:

B-26 Bells 115 - 1½ 79.00
B-7 " 14 - 3½ 20.00
99.00

Memorandum Ledger 16 2234

To Work in Prog. 1908 64 2234

Bring up # 1805 B 3.00
Mise Parts up 1870 B 19.78
Bring up # 1861 B 2.34

B-26 Bell 4 - 76 1.04
6 " up 1 - 84 .84
1.88

Mise Parts up 1870 B

F61 Connectors up 8 - 12½ 1.00
0147 Bell Nuts 30 - .66 .18
0774 Bell Line 8 - 3½ .17
1971 Block " 10 - 6½ .63
960 Washing Bell Pins 1 - 10½ 10.00
960 " " Bed Pins 4.00
960 " " shipped up 4.00
960 " " " 4.00
1963 " " " 1.00
19.78

Finished Bells Bolted 74 3110.00
Work in Progress 63 1091
3201.91

To Cost of Bells Sold (0-4) 114

Bring up # 1805 B - 3.00
Mise Parts 1870 B 7.06

To market cost of Bells Sold including Bells and Equipment shipped during month of June 1911, as follows: 110 Bells - 26 lb 2860.00

Bring up # 1805 B

10 Bells - 3 - 110 - 3.00

Mise Parts up # 1870 B

156 Lugs 2 - 5½ .11
F61 Connectors 27 - 12½ 3.06
0774 Bell Line 60 - 3½ 1.96
1971 Block " 30 - 6½ 1.89
0147 Bell Nuts 60 - .66 .40
0774 Ring Handles 6 - 3½ .21
0750 " " Eyelets 12 - .19 .07
7.06

Unmarked Shells Filled — 74 — 379 37

To Cost of Shells Sold (C.L.) — 150 — 379 37

To credit cost of Shells Sold much a c Shells returned during month of June, 1911, as follows:

3d C.L. Shells 11145 — 379 37

Unmarked Shells Filled — 74 — 1 2 01

E. Work in Progress — 63 — 3 6 9

To Cost of Shells Sold (B.L.) — 180 — 16 7 0

Mess Pants a/c # 1874 B. 369

To credit Cost of Shells Sold much B.L. Shells and Significant returned during month of June, 1911, as follows:

B.L. Shells 5 - 7501 — 1 2 01

Mess Pants a/c # 1874 B.

Bell Lungs 2 - 88 — .04

1064 Brass. Rims 10 - 91 — .09

Bros " " Nuts 6 - 31 — .03

1874 Lettering 10 - 3 00 — .30

1071 Block " 5 - 11 25 — .24

960 Manuals 1 — .07

Tumbrels 1 — .07

B.76 Bed Bottom Washers 2 - 05 — .07

Spl 1 of Bolts 2 - 13 } .01
Spl Nuts 4 }
Spl Washers 4 }

Steel Bolts 1 — 3 00

Unmarked Shells Filled — 74 — 1 1 5 05

Work in Progress — 63 — 6 5 4

To Cost of Shells Sold (B.L.) — 180 — 1 2 1 07

E. Transp a/c # 1809 B. 1 30

Mess Pants a/c # 1874 B. 5 75

To credit Cost of Shells Sold much B.L. Shells and Significant returned during month of June, 1911, as follows:

B.L. Shells 25 - 4 60 — 11 5 05

Transp a/c # 1809 B.

5 Bell 25 - 6 25 — 1 30

Mess Pants a/c # 1874 B.

Bell Lungs 4 - 5 80 — .08

B.L. Brass Tumbrels Brass 9 - 1 35 — .13

Bros " " Nuts 24 - 3 85 — .08

3 00

Pants found 2d

074 Bell Lungs 24 - 3 60 — .36

1071 Block " 10 - 11 25 — .24

960 Manuals 2 - 14 — .04

Tumbrels 2 - 14 — .04

B.76 Bed Bottom Washers 24 - 1 80 }
Spl 1 of Bolts 4 - 1 13 } .06
Spl Nuts 8 - 30 }
Spl Washers 8 - 07 }

5 Bell Steel Bolts 2 — 1 25

Unmarked Shells Filled — 74 — 1 5 6 60

E. Work in Progress — 63 — 1 0 3 5 — 1 9 6 95

To Memorandum Ledger — 16

Transp a/c # 1809 B. 3 25

Mess Pants 1890 B 7 10

To credit Memo Ledger much Shells and Significant returned during month of June, 1911, as follows:

6d Shells 2d - 7375 — 1 5 6 60

Transp a/c # 1809 B.

6 Bell - 2d - 4 - 5 — 3 25

Mess Pants a/c # 1874 B.

166 Lungs 2 - 1 85 — 1.

561 Tumbrels Brass 24 - 13 50 — 3 60

047 Pole Pants 40 - 8 60 — 3.3

571 Block Sus. 2d - 6 30 — 1 50

074 Bell " 4d 2 50 — 1 00

1874 Mess Manuals 8 - 5 00 — 3.

075 " " Eyelets 16 - 14 }

971 Manuals 1 — .16

966 Jacks 1 — .11

064 Jumpers Spl 18 — 2 25

7 10

—31—					
Work in Progress	64.		846	72	
% 037	C.J.C.				
To Materials & Supplies	40.				846 72
To charge Work in Progress %-037 with 100 Copper Anodes bot. of Baltimore Copper & Rolling Mill here 7/11. (Voh 7-136) Through error no one thinks was issued when these anodes were delivered to Electro Opts.					
100 Anodes 5297# @ 16¢ 846.72					
—31—					
Defective & Obsolete Stock	104.		467	30	
To Work in Progress	64.				467 30
% 037	C.J.				
To credit Work in Progress %-037 with Nickle Scrap & Sludge removed during the month of July 1911. (figures taken from foreman's memo.)					
Nickle Scrap 1857# @ 20¢ 371.40					
Nickle Sludge 1937#					
Less 50% (foreign matter water) 968					
969# @ 16¢ 95.90					
467.30					
—31—					
Interest on Funded Debt	286.		3	500	
To Interest on Funded Debt acct.	138.				3 500
To charge Interest on Funded Debt with interest accrued during the month of July 1911. on the outstanding bonds of the company.					
—31—					
Insurance Acct.	278.		3	500	
To Reserve for Accrued Expenses	158.				3 500
To charge Insurance Acct. with the proportion of the estimated premium of Liability Ins. Policy held by us in the Fidelity & Casualty Co. applicable to the month of July 1911.					

Insurance Acct	278		139	67	
To Insurance Unexpired	76.				139 67
To charge Insurance Acct. with the proportion of Insurance Premium expiring during the month of July 1911.					
Factory Expense	210.	✓	153	04	
15-7					
Shipping Expense	230.	✓	102	03	
45-4					
To Operation of Trucks	204	✓			255 07
To apportion the expense of operating the electric trucks to the accounts of Factory Exp. & Shipping Exp.					
60% to Factory Exp. 153.04					
40% " Shipping " 102.03					
255.07					
—31—					
Shipping Expense	230.	✓			1 50
% 45-4					
Operation of Trucks	204	✓	1	50	
To charge Shipping Expense with balance remaining in Operation of Trucks account.					
31					
Cost of Cells sold	180.		1 080	06	
To Work in Progress	64.				73 58
% 4643					
To charge cost of cells sold with labor and expenses in connection with charging new and adjusting charge, during month of July 1911.					
Battery Assembling Expenses	198.				1 006 48
To charge Cost of cells sold with labor and expenses in connection with assembling cells into batteries - during July 1911.					

July 1911.

— 30 —

Edison Chemical Works				20		38579 4	
Inv. 1649	100-	1886	60				
10	160-	87	150				
29	80-	88	40				
30	315.60	89	50				
31	80-	93	60				
2907	347.50	94	80				
10	140-	95	50				
11	60-	2951	597-				
12	596.25	9135	11275				
13	60-	36	3636				
14	300.40	37	537.40				
	2977.35		17581.19				
			2977.35				
			35579.54				
Thos. A. Edison				120		1826 7	
Inv. 2755			2.46				
2947			22.-				
2949			45.03				
3007			7.25				
3107			16.84				
3128			67.48				
Cr. 1557			160.06				
			344				
			1826 7				
Accts. Payable				108		358 35	
Accts Receivable			78849.51	10		98453 31	
less Deductions for sales			376.20				
			98453 31				
To Sales of Bills				306			94427 87
2776 Acc all			30500.37				
Dis.			14.85				
			30527.52				
1893	A6		30480-				
5			90			30390-	
1888							
(330 Acc'l $5201.22 indicated in chg) 987	A8		33467.30				
7			44.30			33423.00	
985							
108	B7		1041-				
5	403		30.45			1010.55	
1106	B6		7645.85			10785 7	
Inv.			167.70			7478.15	
						94427.87	

July 30. 1911.

Sales of Filling Outfits (43)				318			3465 0
Materials & Supplies				40			1942 81
Shipping Expense			90.07	230	4		153 90
95-4			63.83				
Sales of Parts			1556.43	314			189 64
Charge in distribution			1368.53				
			187.90				
			4.74				
			192.64				
			3.00				
			189 64				
Accommodation Omnibuses				30			557 95
Factory Expenses				210			347 63
25-7	389.01						
—	63.88		325.13		4		
15-3			50		4		
15-6			22-		4		
			347 63				
Royalty Acct			10.46	150			21 92
			13.44				
			1 92				
			21 92				
Work in Progress				64			2373 58
40	4260	356.84					
		3 44	353 40				
036	1649		659.60				
1691	2601	2636					
	1500	1194.78					
		1402.10					
		97.38	1360.80				
			2373 58				
Defective & Obsolete Stock			596.25	102			1634 50
			597-				
			4 62.75				
			1634 50				
Administration & Genl. Exp.				285			1785
60-5			86				
60-9			10				
60-10			17.69			10 2	1634
			1785		4		

July 30. 1911.

Sales of Scrap	100526	304			613.26
	— 597.—				
	+ 5				
	613.26				
Plant & Equipment	1.60	86	N		5.06
	3.46				
Selling Expense		320	G		11.5
40-7					
Misc Supplies & Repairs	20769	378			216.44
	875				
	216.44				

Distribution of the sales for the month of July 1911. see details Analysis of Sales

Sales of Cells & accessories		306		54 64.50	
Cells returned					
11 A4 cells	148.50				
16 A6 "	270.				
191 A8 "	4964.—				
1 B4 "	30.				
	54 64.50				
Misc. Supplies & Repairs		378		1.88	
Work in Progress		64		62 20.	
036	54.40				
16912	4.40				
4260	3.40				
	62.20				
Sales of Part		312		27.20	
Materials & Supplies		40		12 2.00	
Shipping Expense		330	G	7.77	
45-4					
Factory Expense		210	G	62.79	
25-7					
Accommodation Purchases		30		60 42	

July 30. 1911.

Defective & Obsolete Stock	102	619 50		
O & cells retd.				
344 E18 1⅝ 56.—				
46 E27 2⅝ 103.50				
619.50				
To Edison Chemical Works	20		54 40.	
Accounts Payable	108		63.79	
Accounts Receivable	10		631 00 7	
Summary of the credit issued to customers (other than deductions from Sales) during the month of July 1911 and distribution of same. For details see Analysis of Sales book		6 4 2 5 . 6	6 4 2 5 . 6	
— 31 —				
Cells Assembled, Finished	70	52 154.00		
To Work in Progress	64		52 154.00	
To credit Work in Progress with the cells assembled during the month of July 31. 1911 as follows:				
1496 1496 A 4 Cells 7.3247 10975.				
7988 1536 A 6 " 10.4155 16198.16				
7973 1039 A 8 " 13.5119 14064.64				
1768 314 A 8½" 13.5144 4291.46				
1845 738 B 4 " 2.6281 1945.16				
581 1048 B 4 " 4.3201 4534.58				
7190 7190 ft in Acc		52 154.00		
31				
Taxes	176	103 96		
To Taxes Accrued	156		103.96	
To charge Taxes Acct. with Taxes accrued during the month of July 1911				
Total Taxes for the year estimated on the basis of the amount paid in 1910 viz:- 1147½				

July 1911.

—1—

Accts Receivable
Mrs T A Edison
To Thos A Edison
To credit T A Edison with our R.M. bill #653 dated 7/23/10 Through error the bill was debited to the acct. of T A Edison instead of that of Mrs T A Edison

10 | 10 8 14
120 | 10 8 14

—1—

Edison Chemical Works
To T A Edison
To credit T A Edison with (debit) balance against Edison Chemical Works June 30, 1910 on the books of the Company transferred by them to debit of our acct on their books.

20. | 10 4 07 65
120 | 10 4 07 65

31

Finished Cells Filled
To Finished Cells Assembled
Work in Progress
#1491v

To charge Finished Cells Filled with cells filled with Electrolyte during the month of July 1911 as follows:

1488	A 4 cells	7 1/2	11 504.17
1453	A 6 "	11 1/2	16 434.49
1120	A 8 "	14 1/2	16 021.73
317v	A 8 11"	14 1/2	4 248.49
407	B 4 "	2 1/2	1 113.19
1305	B 4 "	4 1/2	5 9 2 5.27
			55 2 5 7.53

Electrolyte included in above is as follows:

1488	4 cells @	.33	4 9 1.04
1453	6 "	.49	7 1 1.49
1120	8 "	.66	7 3 9.30
317v	8 11" "	.76	2 3 3.14
407	4 "	.10	4 6.7[illegible]
1305	4 "	.20	2 6 1.60
			2 4 8 1.63

2 4 8 1.63
5 7 2 5 9 0

July 31. 1911.

Work in Progress
Shop Order 1675
To Factory Expense
4-5

To correct distribution of charge on Store Out Ticket dated July 7/11 #845 for 1748th Nickle Box Anodes. Should have been charged to S.O. 1675 Work in Progress but was erroneously charged to Factory Expense 4-5

60 | 5 2 4 40
210 | 5 2 4 40

—31—

~~Plant Equipment~~ Special Order #1228
To Factory Expense
3-4

To credit Factory Expense for Labor on Brick Die as charged to us by The Soft Drink Co., Invoices dated.

July 1/11 487.40
" 8/11 287.40
Voucher #7-63 7 1 4 8v

50 | 7 1 4 8v
210 | 7 1 4 8v

Special Order Acct
#1227
To Factory Expense
3-4

To credit Factory Expense for labor to make one Nickle Grid Die as chgd. to us by Soft-Drink Mfg Co bill July 1/11 Voucher #7-63

50 | 10 50
210 | 10 50

Plant Equipment
To Factory Expense
3-4

To correct distribution on our Accts Pay Voucher 7-336 favor of Watson Dillman Co representing the purchase of 1 Intensifier, Controlling Valve and Gauge for Hydraulic Press addition to equipment

12 | 26 3 75
210 | 26 3 75

July 31. 1911.

Cost of Cells Sold (A6)
To Finished Cells Filled
Work in Progress

				180	21	6	0	7	6 4
				77					
				64					
E	% 1907		437.33						
E	" 1910		781.33						

To charge Cost of Cells Sold with A6 cells and equipment shipped during the month of July 1911, as follows:

A6 Cells – 2786 @ 7.22 = 20,120.32

% 1907

2	Cell Trays	3	.70	2.10
3		5	.70	3.50
4		5	.70	2.50
5		134	.76	101.84
6		13	.80	10.40
7		21	.91	19.11
8		11	.97	10.67
9		5	1.00	5.00
10		30	1.15	34.50
3	Ap. Boxes	2	.98	1.96
6	"	2	1.30	2.60
8	"	4	1.45	5.80
11	Dick Strip	10	1.20	12.00
5	"	25	1.25	31.25
6		4	1.30	5.20
7		4	1.35	5.40
8		5	1.40	7.00
9	Sling	105	1.00	105.00
12	Gk	27	2.60	70.20
				437.33

% 1910

Cat #66	Lugs	22	.525	11.88
589	Ap. Connector	1	1.12	2.24
561	Reg. "	2	1.12	2.24
447	Oak Nuts	5500	.01	47.30
571	Block Insul.	5	1.31	157.31
672	Cells		3.20	104.70
966	Jacks		11.6	5.61
971	Menches		.16	8.16
970	Tray Hooks		3.99	40.18
975	" Eyelets		19.6	
964	Jumpers (2'6" lg.) 4/0 W.G.		1250	46.96
			.04	50.16
				781.33

July 31. 1911.

Cost of Cells Sold (A6)
To Finished Cells Filled
Work in Progress

				180	21	7	3	4	4 9
				77					
				64					
E	% 1907		334.50						
E	1910		607.48						
			941.30						

To charge Cost of Cells Sold with A6 Cells & equipment shipped during the month of July 1911, as follows:

A6 Cells 1888 @ 11.3 = 20,977.31

% 1907.

3	Cell Trays	2	@ .78	1.56
4	" "	4	.81	3.24
5	" "	60	.91	54.60
6	" "	66	1.12	73.88
7	" "	4	1.28	5.12
8	" "	4	1.33	5.32
10	" "	48	1.25	60.00
4	" Dick Strip	5	1.20	6.00
5	" "	4	1.25	5.00
6	" "	35	1.30	45.50
8	" "	34	1.40	47.60
12	" Gk.	12	2.50	30.00
				334.50

% 1910.

Cat #66	Lugs	15	@ .525	8.13
661	Connector	120	1.12	134.40
667	Ap. "	134	.20	26.80
647	Oak Nuts	2613	.01	26.13
671	Block Insul.	1334	.32	42.88
672	Cells "	2736	3.2	87.46
966	Jacks	24	.11	2.64
971	Menches	24	.16	3.84
970	Tray Hooks	150	3.99	24.69
975	" Eyelets	1650	.19	3.00
903	" Plates	12	.03 lb.	.36
905	" Hooks	2	.05 "	.10
964	Jumpers 2'6" lg. 4/0 W.G. @ 18.11 for 1st 50			55.00
	@ .04 " 100 lbs.			52.48
				607.48

July 31. 1911.

Cost of Cells sold (A & B)	188	9470.16		
To Finished Cells Filled	73		9115.36	
Work in Progress	64		3470.80	
Yr 1907 192.69				
1870 182.11				
374.80				

To charge "Cost of Cells sold" with A & B Cells and equipment shipped during the month of July 1911. as follows:

A & B Cells 635 @ 14.35 = 9115.36

Yr 1907

2 Cell Trays	3 @ .90	2.70	
3 " "	1	.90	
4 " "	16	.94	15.04
5 " "	10	3.12	31.20
6 " "	44	1.12	48.40
3 " Cell Assy	14	1.12	14.40
4 " "	37	1.25	46.25
5 " "	2	1.12	2.10
6 " "		1.12	21.60
			192.69

Yr 1870

Porous Cups	42 @ 5.35	2.25	
161 Connectors	403	19.35	79.29
173 Cups	60	3.4	6.00
047 Cell Nuts	320	.21	7.73
871 Block Insulation	347	7.92	27.46
072 Cell "	844	.22	18.47
966 Jacks	9	.11	.99
971 Manches	9	.16	1.44
074 Tray Shell	328	.35	10.81
075 " Sides	820	.19	1.06
064 Jumpers 50 lbs 12.30			
@ 1.25 per lb per foot			16.20
@ 1.25 " " "			13.71
			182.11

July 31. 1911.

Cost of Cells Sold (A & HC)	188	5550.21		
To Finished Cells Filled	73		5007.10	
Work in Progress	64		543.07	
Yr 1907 32.00				
" 1870 317.07				
543.07				

To charge "Cost of Cells Sold" with A & HC Cells shipped (with equipment) during the month of July 1911. as follows:

A & HC 350 @ 14.35 = 5007.12

Yr 1907

3 Cell box tight trays	16 @ 2.00	32.00
5 " " " "	60 .35	21.00
		32.00

Yr 1870

Lugs	18	@ 5.35	.96
Rg. Connectors	250	19.35	48.37
Jk. "	24 - 4	19.35 & .35	25.48
" "	36 18	Mic. 1.25	2.00
" "	20 4	Lug. 1.25	1.25
Cell Nuts	760	.21	1.60
Block Insulation	250	.13	32.50
Cell "	700	.22	154.00
Jacks	11	.11	1.21
Manches	11	.16	1.76
Jumpers (3 lbs)	3.30		
@ 1.25 per lb per ft.			17.20
@ 1.25 " " "			9.20
			317.07

Cost of Filling Outfits Sold	188	346.50	
To Work in Progress	64		346.50
1870			

To charge Cost of Filling Outfits Sold with the Filling Outfits shipped during the month of July 1911 as follows:

B 911 Fillers	43	106.02
915 Dry Cells	172	
913 Cells	43	
916 Boxes, complete		
914 Filler Hose (3 ft per)	516'	
903 " Tubes		
" 11 Lamphard	43 lengths 43'	

July 31. 1911.

Cost of Cells Sold (Bu)	180		6477	15		
To Finished Cells Filled	73				56	74
Work in Progress	64				51	41
1908 20.44						
1870 60.97						
81.41						

To charge "Cost of Cells Sold" with Bu cells and equipment shipped during the month of July 1911, as follows,

Bu Cells	103	@ 2.25	56.74
For 1908			
4 Cell Trays	4	@ .50	2.00
5 " "	29	.50	14.50
7 " "	6	.56	3.36
			20.44
For 1870.			
Bu Lungs	72	@ .89	64
1066 Connector Bars	154	.91	1.49
Bu " " Nuts	154	.02	1.10
0734 Cell Insulators	846	2.25	9.27
1071 Blk "	223	4.75	10.29
Terminals	36	1.27	.47
76 "B" Knuckles	36	7.15	2.57
034 Trayblocks	78	3.27	2.03
035 " " Eyelets	156	.19	.30
B36 B.B. Washers	34	.98	.33
7/16" Bolts	34	.43	15
" Nuts	68	.20	13
" Washers	68	.07	.05
Bu Jumpers 3 Bu 18"			
@ 19.25 = 2 Pos			.31
@ 1.50 = 1 Neg			.03
5 cell Steel Boxes 15 @ 2.25			33.75
			60.97

July 31. 1911.

Cost of Cells Sold (Bu)	180		5677	61		
To Finished Cells Filled	73				50	57
Work in Progress	64				60	43
1908 137.61						
1870 483.82						
620.43						

To charge "Cost of Cells Sold" with Bu cells and equipment shipped during the month of July 1911 as follows;

Bu Cells	1106	@ 45.25	50.57.15
For 1908			
4 Cell Trays	3	.55	1.65
3 " "	3	.58	1.74
4 " "	19	.60	11.40
5 " "	164	.62	101.68
6 " "	3	.66	1.98
7 " "	6	.68	4.08
8 " " (Bu)	4	.79	3.16
9 " " "	2	1.00	2.00
10 " " "	5	1.50	7.50
			137.61
For 1870			
B66 Lungs	278	.18	50.05
B62 Con. Bars	792	1.43	132.70
Bu " " Nuts	1116	.02	22.32
0732 Cell Insul.	4032	2.25	90.72
1071 Cover Insul.	1117	4.75	53.06
Terminals	189	1.87	3.53
76 "B" Knuckles	189	7.15	13.53
034 Trayblocks	426	3.87	16.47
035 " " Eyelets	852	.19	1.62
B36 B.B. Washers	316	.98	3.10
7/16" Bolts	316	.43	1.36
" Nuts	632	.02	1.26
" Washers	632	.07	.44
Bu Jumpers (2 Pos) 16"			
@ 19.25 = 2 Pos			2.31
@ 1.50 = 1 "			1.09
5 Steel Boxes	156	2.25	351.00
			483.82

July 31. 1911

Cost of Costs Sold
To Work in Progress

	1907		197 64	1 50 44
	1870		1 50 44	
		2 17 75		
		1 8 69		
		1 50 44		

To charge to "Cost of Costs Sold" Things and miscellaneous parts sold during the month of July 1911 as follows:

1907

4 Cell A-2 Things	15 @ 45	2 25	

1870.

066 Lugs	105	5 25	5 67
761 Connectors No 11	10	18 90	1 89
661 " A6	48	16 50	7 92
671 Bbl Insul	226	6 31	14 26
671 " "	3.66	7 60	27 82
074 Lids	62	2 25	1 17
011 Flank Caps	6	2 25	1 14
047 Pole Nuts	75	.86	.65
911 Fillers	4	2 25	9 00
943 Filler Funels	1		6 00
096 Lid Gaskets	100		1 16
677 Aper. Connectors	12	90 100	0 86
040 Poles		4 25	0 85
055 "		4 25	1 14
011 Flank Caps	6	2 25	1 14
080 " "	6	@ 3 33	20
653 Bbl Separators	3	11 25	3 37
031 Pos Plates	20	100	20
049 Neg "	26	3 75	97 50
031 Pos Plates			5 25
049 Neg "	18 11	6	1 16
065 Jumper Wire	96'	@ 130	1 25
Bolts	4		
Nuts	4		
Washers	6		0 03
064 Jumpers	12	87 0	
		@ 18.75 for 100 feet 1.25 " 100 feet	16 21 10 50
101 Connectors	43	14 25	5 60
5 bolt steel Boxes	5	@ 2 00	10 00
			178 69

July 31. 1911.

Factory Expenses
To 15-6

		20	20 28

Free Goods
To Finished bbls Filled
Work in Progress

		248	49 3 27
	1907	184 64	
	1870		
		49 3 27	

To charge "Free Goods" and Factory Expenses with cost of cells and equipment shipped out during the month of July 1911 as follows:

3 Pos cells omitted in the entry

	1907		
	4-cell bottles	60 @ 3 33	199 80
	A 4 "	1	3 33
	B 4 "	1	
	5 @ 2 25 omitted – charged in long the cell of 1896		2 25

1907 – Things

	5 Cell A-4-5-W3 Lugs	76	3 80
	7 " " - 5-W3 "	12	5 00
Bolts 3.80	1 " Box		6 47
			9 47

1870

	B66 Lugs	6 @ 5 25	31 50	x
	B66 "	4 .81	3 24	✓
Free Goods.	761 Connectors	20 13 50	6 39	x
Allowance - 1907	B67 " Bars	4 1.40	5 60	x
✓ " " 47	B67 " Nuts	10 .42	4 20	✓
	671 Bbl Insul	60 6 25	3 75	x
	1071 " "	5 4 25	21 25	✓
Factory bbl 15-6	074 Lids "	130 2 25	2 93	x
3-27	047 Pole Nuts	100 .86	1 03	x
1-29	064 Jumpers	7 Doz. 99'	1 29	x
6	964 Jacks	1	1 29	x
2	971 Ferrules	1	.11	x
	960 B "		.16	x
	Ferrule		.07	✓
	074 Tray Table	22 3 25	.06	x
	075 " " Eyelets	44 .19	08	x
	Washers Bolts & Nuts		08	✓
x	1 – 5 Cell Steel Box		2 00	x
	omitted – see long entry pg. 296		2 00	

July 31. 1911

Free Goods

	To Work in Progress		248		70.16
	1870	60.14	64		70.16
4/	1891 "	10.12			
8		70.16			

To charge "Free Goods" cost of miscellaneous parts shipped to customers "Under" during the month of July 1911. as follows:-

066	Lug 45 @ 5.25		2.41
561	Connector 19	13.12	2.50
661	" 10	16.32	16.32
777	" Cap 3	2.00	6.00
687	" " 47	2.00	5.00
671	Block Insul 10	6.32	7.32
671	" " 10	7.32	5.77
074	Cell " 10	2.12	4.24
761	B. Knuckle 6	7.12	4.23
	Relays 26 @ 7.0		182.00
031	Tm Plates 3 @ 1.25		3.18
049	Neg. " 3	30.32	91
031	Pos. " 3	50.0	1.65
049	Neg " 3	18.12	54
	Hydrometer 1		1.75
661	Connr 5	20.32	1.03
661	" 1	20.32	49
	5 Cell Glass Box		2.00
			70.16
	"a" Solution 12.60 @ 0.05		60.14
			10.12

July 31. 1911.

	Memorandum Ledger (Ac cells)	16	867	3	
	To Finished Cells Filled	73			839.16
	Work in Progress	64			30.16
8	1897 11.40				
8	1870 18.76				
	30.16				

To charge Memo. Ledger with Ac cells and equipment shipped out on Memo. in July 1911 as follows:

	Ac Cells 105 @ 7.12		839.16
	4/1897, Trays.		
	3 cell 1	.70	
	4 " 1	.70	
	7 " 1 x5" 10 @ 1.00	10.00	
		11.40	
	7/1870		
	066 Lugs 6 @ 5.25	.32	
	561 Connectors 45 - 3.12	5.07	
	671 Blk Insul 73 6.32	4.60	
	074 Cell " 146 2.12	3.07	
	049 Pole Nuts 146 .14	1.46	
	074 Tray Hole 22 3.19	.86	
	075 " Eyelets 44 .19	.08	
		18.76	

	Memorandum Ledger (Ac cells)	16	1500	73	
	To Finished Cells Filled	73			1455.41
	Work in Progress	64			45.32
8	1897 25.19				
8	1870 20.13				
	45.32				

To charge Memorandum Ledger with Ac cells and equipment shipped out on Memo. in July 1911 as follows:-

	Ac Cells 131 @ 11.12		1455.41
	4/1897, Trays.		
	2 cell 1	.78	
	3 " 1	.78	
	5 " 13 .81	11.53	
	6 " 10 1.12	11.20	
		25.19	
	7/1870, Posts.		
	Pos 661 Connectors 105 .16.12	17.41	
	671 Blk Insul 5 7.32	.36	
	074 Cell " 10 2.12	.21	
	049 Pole Nuts 10 .14	0.9	
	074 Tray Hole 41 3.19	1.19	
	075 " Eyelets 46 .19	.18	
		20.13	

July 31. 1911.

	Memorandum Ledger (A 8 Cells)	16	1 2 3 2 79		
	To Finished Cells Filled	73		1 191 05	
	Work in Progress	64		41 88	
✓	1807 16.34 ✓				
✓	1870 25.54				
	41.88				

To charge Memo. Ledger with A 8 cells and equipment shipped out on Memo. during the month of July 1911. as follows:

A 8 Cells	33 @ 3.59	118.25	
1807, Trays.			
5 Cells	16 @ 1.02	16.32	
1870, Parts.			
066 Lugs	4 @ 5.25		.21
081 Connectors	48	19.75	9.48
087 Spr.	16	.20	3.20
171 Block Insul.	70	9.75	6.83
071 Cbs	160	2.12	3.39
067 Cole Nuts	160	.81	1.30
074 Tray Holds	32	3.19	1.02
075 " Eyelets	64	.19	.12
			25.55

	Memorandum Ledger (B 5 cells)	16	2 0 8 7		
	To Finished Cells Filled	73		1 9 53	
	Work in Progress	64		1 34	
✓	1807 .54				
✓	1870 .80				
	1.34				

To charge Memorandum Ledger with B 5 cells and equipment shipped out during the month of July 1911 as follows:

B 5 Cells	7 @ 2.79	19.53	
1807, Trays.			
1 — 5 cells			.54
1870. Parts			
B66 Lugs	2	.88	.07
1067 Connector Bars	4	9.16	.04
B 0 " Nuts	10	.32	.04
1071 Block Insul.	7	9.75	.33
087 Cells	16	2.12	.34
960 Manuals			.07
Formulas			.07
074 Tray Holds	2	3.19	.06
075 " Eyelets	4	.19	.01
			.80

July 31. 1911.

	Memorandum Ledger (B 4 cells)	16	1 2 9 1		
	To Finished Cells Filled	73		9 1 40	
	Work in Progress	64		1 8 51	
✓	1808 4.48				
✓	1870 1.03				
	5.51				
	1 8 51				

See Jo. entry fol. 481

To charge to Memo. Ledger cost of B 4 cells and equipment shipped out on Memorandum during the month of July 1911. as follows:

B 4 Cells	20 @ 4.57	91.40	
1808, Trays,			
5 Cells	4 @ 2.12	8.48	
1870, Parts.			
B66 Lugs	8	.88	.07
B67 Connectors	16	.19	.03
B 0 Con. Bar Nuts	40	.32	.13
1071 Blk Insul.	20	9.75	.95
087 Cell "	40	2.12	.84
960 Manuals	4	2.12	.08
Formulas	4	1.12	.04
074 Tray Holds	8	3.19	.30
075 " Eyelets	16	.19	.03
B 16 B B Washers	6	.11	.06
96 Bolts	6	.03	.02
" Nuts	12	.02	.02
" Washers	12	.03	.01
3 - 5 Cell Bkd Boxes		2.00	6.00
			9.06

	Memorandum Ledger (Parts)	16	1 2 1 94		
✓	To Work in Progress	64		1 2 1 94	
	1870 121.94				

To charge Memorandum Ledger with miscellaneous parts shipped out on Memo during the month of July 1911 as follows:

1870.	B 910 Filler Orifice	11 @ .10	1.10
	" Hose	2 @ 1.25	2.50
	903 " Tank		[illegible]
	915 Dry Cells	8 .18	1.44
	916 Filler Bar	[illegible]	[illegible]
	913 " Bell	1	.50
			121.94

July 31. 1911.

Finished bottles Filled (A4 cells)	73		8 5 4 7	
To Cost of bottles Sold	180			8 5 4 7
To credit 'Cost of bottles Sold' with A4 cells returned (4 dates) during month of July 1911 as follows:				
A4 Cells 11 @ 7.77		85.47		
Finished bottles Filled (A6 Cells)	73		1 7 7 7 6	
To Cost of bottles Sold	180			1 7 7 7 6
To credit 'Cost of bottles Sold' with A6 cells returned, 4 dates, during the month of July 1911. as follows;				
A 6 bottle 16 @ 11.11		177.76		
Finished bottles Filled (A8 cells)	73		2 7 4 1 80	
Work in Progress	64		3 8 6 8	
4 1807				
To Cost of bottles Sold	180			2 7 8 0 48
To credit 'Cost of bottles Sold' with A8 cells & equipment returned during the month of July 1911 as follows:				
A8 Cells 191 @ 14.355		2741.80		
1807 Trays				
4 Cell 1 @ .94		.94		
5 " 37 1.01		37.74		
		3868		
Finished bottles Filled (B4)	73		5 4 8 4	
To Cost of bottles Sold	180			5 4 8 4
To credit Cost of bottle sold with B4 cells returned (4 dates) during the month of July 1911. as follows:				
B4 Cells 1 @ 4.77		5.48		
Finished bottles (A4 cells sold)	73		7 7 7	
To Memo Ledger	16			7 7 7
To credit Memo Ledger with A4 cells returned on Memo, during mo. of July 1911, as follows:				
1 A4 cell		7.77		

July 31. 1911.

Work in Progress	64		1 4 1 4	
1807		5.46		
1870		8.68		
		14.14		
To Cost of Parts Sold	197			1 4 1 4
To credit "Cost of Parts Sold" with the miscellaneous parts etc. returned (4 dates) during the month of July 1911 as follows:				
4 1807, 7 Cell A4 Trays 6 .91		5.46		
4 1870 Parts				
531 Block Insulation 100 @ 6.21		6.21		
Jumpers no Dos. 114 .075 .150		2.47		
		8.68		
Finished bottles Filled (A8 Cells sold, Memo)	73		1 2 9 1 9	
Work in Progress	64		1 9 6	
To Memorandum Ledger	16			1 3 1 1 5
To credit Memo Ledger with A8 cells and equipment returned on Memo during the month of July 1911 as follows;				
A8 cells 9 @ 14.355		129.19		
4 1807 Trays				
4 bell 1		.94		
5 " 1		1.01		
		1.96		
Work in Progress	64		1 8 7 5	
1870		4.11		
1691		14.64		
		18.75		
To Memo Ledger	16			1 8 7 5
To credit Memo Ledger with misc. equipment & solution returned, 4 to Memo, during the month of July 1911 as follows:				
4 666 Connector 4 @ 16.25		3.97		
011 Blood bags 6 @ .25		1.44		
		4.11		
4 1691				
"A" Solution 183 @ .08		14.64		

August 31. 1911.

Free Goods				
To Work in Progress	148		2485	
4	64			200
To 1870				
Finished Coils Stock	73			2485
To Charge Free Goods for 1 Steel Box & 5 Box alls shipped "Bratis" in month of July, not charged in that month by mistake Aug.				
—31—				
Materials & Supplies	41		4112	
To Factory Expense 3-4	110	E.		4112
To correct distribution on Voucher #7-182, bill 7/10/11 charged to Otters Aug by mistake, distributed on the Voucher to a/c 3-4				
—31—				
Accts Payable				
L Brennan	X		(500)	
To Accts Receivable	✓			
L Brennan	X ✓			(500)
To reverse Jo. entry fol. 158 Note - Posting of this item was made both in Accts Pay & Rec.				
—31—				
Accounts Payable				
Baker Vehicle Co. Mfg	108		1412	
To Accts Receivable				
Baker Vehicle Co. Mfg	10 ✓			1412
To transfer on Voucher #8-95 from Accts Pay to Accts Rec. ledgers to credit this purchaser acct.				
—31—				
Accts Payable				
Hettzer Lockes Co	108		150	
To Accts Receivable				
Hettzer Lockes Co	10 ✓			150
To transfer from Accts Payable to Accts Rec. ledgers credit of our Voucher #8-127				

August 31. 1911

Factory Expense	110	E	198.00	
a/c 10-5				
To Materials & Supplies	41			198.00
To credit Materials & Supplies acct. with 1500 carboys of Hydrochloric received from Apr. 1/11 to 8/31/11 - cost used in the Rubber Treating Dept. - no Store Out Tickets being issued to cover 6600 liters @ .03¢ /198.-				
Experimental Acct.	150		250	
25513				
To Factory Expense 8-4	110	E		150
Plant & Equipment	86			100
To correct distribution of Voucher #7-182 - J. Acme & Co				
Factory Expense 8-4	110	E.	120.00	
6 Work in Progress 11491V	64		30	
To Factory Expense 25-7	110	E		420.00
To correct distribution of bill dated Aug 1/11 on Voucher #7-196 favor of Rooney's Express				
Factory Expense 27-4	110	E	275	
To Plant & Equipment 21167	86			275
To correct distribution of Voucher 7-193, bill 7/1/11 E. P. Richhelm Co.				
Factory Expense	110	E	70.00	
a/c 8-5				
To Administration Bill Corp 60-3	150	E		70.00
To correct distribution of bill dated 7/25/11 - 1/2, Business Equipment C - Voucher 7-176				

August 31. 1911.

Edison Chemical Works					
Invoices:- Nos 9533	670.		40	3109.65	
38	600.				
39	60.				
41	200.				
42	120.				
43	150.				
44	442.75				
45	596.40				
46	255.-				
47	313.50				
	3109.65				
T. A. Edison			120		
Inv. # 9528	61.37			78.72	
9643	37.35				
	98.72				
Accts. Receivable	102,414.74		102	102,325.87	
Deductions from sales	102.87				
	102,325.87				
Accts. Payable	8.43	108			
	1.43			6.00	
T. Sales of belle & accessories			106	106,514.42	
4572 A U Ells	50,124.75		306		119,227.41
4	24,320				
4537	49,581.55				
1048 A L Ellsbury	87.50	237.60			
927 A B	19792.80				
	350.50	19441.30			
400 A B N		10,000.00			
694 B V	3730.93				
5	75.15	3655.78			
1466 B U	10649.13				
	39.50	10,609.63			
		119,227.41			
Sales of Filling Outfits			315		837.50
101 F.O.					

August 31. 1911

Summary Journal Entry of Mfg. Sales contd.

Materials & Supplies	41			219246
Store	219246.			
	1.53			
	219246			
Shipping Expenses	430			40.16
45-4	44.87			
	4.71			
	40.16			
Sales of Parts	31V			38437
Sales of Parts	31V			1710
Filling Outfit parts				
Work in Progress	64			883.98
1641V				
11378# Electrolyte	896.44			
	12.46			
	883.98			
Work in Progress	64			2110.7
4-036				
Work in Progress	64			4064.80
4-036				
1013# Hydrate Lime rectd.				
to Other Lots Cost 4064.80				
Royalty Rect.	150			20.85
Sales of Scrap	344			1778
Miscellaneous Supplies & Repairs	348			78.80
Accommodation Purchases	30			722.6
Factory Expenses	410			183.59
15-3	4.10			
15-5	4.75			
15-6	6.-			
15-7	168.99			
.25	168.74			
	183.59			

August 31. 1911

Summary Entry of Any Sales month.

Defective & Obsolete Stock — 104 — 947.80
15 Elements @ 3 — 45.—
Sundries — 902.80
947.80

Selling Expenses — 440 — 5.35
40—6 — 3.35
40—7 — 2.—
5.35

Distribution of August Sales per Analysis of Sales.

(Finished Cells Filled) Sales of Cells & Accessories — 306 — 77 264.40
79 A-6 Cells returned — 987.50
97 A6 " " — 1176.00
195 A2 " " — 4940.—
40 B4 " " — 192.—
51 B4 " " — 539.15
77 264.40

Materials & Supplies (Stores) Drums & Casings rec'd. — 41 — 264.00

6 Work in Progress 16917 — 64 — 14.72
184# Electrolyte rec'd

Sales of Filling Outfits — 1 Sta rec'd — 319 — 10.

Sales of Carts — 314 — 5.50

K Shipping Expenses 45-4 — 430 — 141.72

Accommodation Purchases — 30 — 2.40

K Factory Expenses 25-7 — 410 — 63.18

To Accts Receivable — 10 — 8 008.90

Accts. Payable — 108 — 63.18
Distribution of Sales returns and allowances during month of Aug. 1911 per Analysis of Sales

August 1911

— 31 —

Materials & Supplies — 41 — 11.00
6 To Work in Progress 16917 — 64 — 11.00
To correct distribution of invoice July 11/11, Merck & Co. Voucher #7-121 charged to Work in Progress in error, should have been chgd. to Stores

— 31 —

K Factory Expenses a/c 15-6 — 410 — 33.33
To Finished Cells Filled — 73 — 33.33
To charge Factory Expenses with cost of 3 A-6 cells returned by Edison Storage Battery Co. & scrapped @ 11.11 Per Receiving Report 2769 (10. A-6 rec'd)

— 31 —

K Shipping Expenses 45-4 — 430 — 85.00
(Stores Exp) Factory Exp 25-7 — 410 — 170.
To Returns for Accrued Exp. — 158 — 255.00
Accrued per Jr. 433
Do not credit on account to provide for expense charges billed to us by U.S. Express and Wells Fargo — not yet vouchered. These bills are dated, June, July and Aug.

— 31 —

Laboratory Experimental Acct. — 460 — 3.97
6 To Work in Progress — 65 — 3.97
To crucible a/c 037 with
50 lbs Copper Sulphate @ 05¢ 2.50
5 " Chloride " 1.25
3.97

August 31. 1911

Factory Expense 25-7	210	217.06		
Shipping Expenses 45-4	230 k	144.70		
To Operation of Trucks	201			361.76
To apportion the expense of operating the electric trucks for the month of Aug. to wit 25-7 carting in raw material and carting of finished product outward, summary,				
25-7 — 60% = 217.06				
45-4 40% 144.70				
361.76				
— 31 —				
Deficit of Obsolete Stock	101	530.80		
To Work in Progress 4-0-37	65			530.80
To credit Work in Progress 4-0-37 with Nickle Scrap & Sludge recovered during the month of Aug. 1911				
Ni. Scrap 1778# } per record of foreman				
" Sludge 1750# } of Stock Dept.				
Nickle Scrap 1778# @ 20¢		355.60		
" Sludge 1750#				
Less allowance for water & foreign matter 876				
876 @ 20¢		175.20		
		530.80		
— 31 —				
Taxes				
To Taxes Accrued	230	1039.96		
To charge Taxes acct with the Taxes accrued during the month of August 1911	156			1039.96
Total Taxes for the year estimated as same as paid during year of 1910 of $1039.96				

August 31. 1911

Insurance Acct				
To Insurance Unexpired	178	139.67		
To charge Insurance Acct with the proportion of Insurance premiums expiring during the month of Aug 1911	76			139.67
Insurance Acct				
To Reserve for Accrued Expenses	178	350.00		
To charge Insurance Acct with the proportion of the estimated premium on Liability Insurance being held by us in the Fidelity Casualty Co. for the month of Aug. 1911	158			350.00
Interest on Funded Debt	186	2500		
To Interest on Funded Debt Accrued	138			2500
To charge Interest on Funded Debt with the interest accrued during the month of Aug. 1911 on the outstanding bonds of the company				
Cost of Cells Sold	180	639.00		
To Work in Progress 4-0-23	65			639.00
To charge "Cost of Cells Sold" with labor and expenses expended in connection with changing over the adjusting trays during the month of Aug. 1911				
Cost of Cells sold	180	1072.51		
To Battery Assembling Expenses	198			1072.51
To charge "Cost of Cells sold" with labor and expenses in connection with assembling cells into batteries — Aug 1911				

August 31. 1911

Finished Cells Assembled 70 | 83,622.29
To Work in Progress 65 | 83,622.29
To credit Work in Progress with cells assembled during the month of August as follows:-

Number				
6491	A4	Cells	@	46,106.76
1661	A6	"	@	14,753.08
264	A8	"	@	2,499.18
960	A8H	"	@	13,232.00
1624	B4	"	@	4,023.93
1541	B6	"	@	4,007.34
				83,622.29

Finished Cells Filled 73 | 86,478.00
To Finished Cells Assembled 70 | 86,478.00
Work in Progress 65 | 3,983.06
1691.00
To charge Finished Cells Filled with cost of cells filled with Electrolyte (complete) during the month of August 1911 as follows:-

6491	A4	@	7.12	48,408.13
1159	A6	"	10.63	12,320.17
264	A8	"	14.06	3,709.84
960	A8H	"	14.03	13,500.00
1624	B4	"	4.25	6,879.00
1510	B6	"	4.36	6,583.06
				86,478.00
		Less due dealer		3,983.06
				82,494.94

Electrolyte in other cells to be credited to W.P. 1691.00

6491	A4	@ .33	2,142.03
1159	A6	.47	544.73
264	A8	.66	174.24
960	A8H	.76	729.60
1624	B4	.19	308.56
1510	B6	.20	302.00
			3,983.06

August 31. 1911

Sales of Cells & accessories 301 | 3926.00
To Accts Receivable 10 | 3926.00
Anderson & Carlos Detroit ✓
To charge Sales of Cells & accessories each with the agreed trade discounts allowed to Anderson Electric Car Co on the following consignment shipments:-

Aug 18	180	A4 cells		
"	140	"	"	
" 23	180	"	"	
" 24	120	"	"	

} amtg to $7776.00 less 3.00 p.c. 3926.00

Aug 18	3	F.O.		
"	4	"		
" 23	3	"		
" 24	4	"		

} amtg to $96.00 less 3 p.c. 4.80
3926.00

— 31 —

Materials & Supplies 41 | 3400.00
To Accts Receivable 10 | 3400.00
To charge Materials & Supplies Acct with drums & cartonges returned during the month of June 1911
This item was omitted from journal entry covering credits to customers for June

— 31 —

Defective & Obsolete Stock 104 | 2.00
To Accts Receivable 10 | 2.00
To correct error in journal entry of June 30/11 (see folio 350) Amount which should have been deducted from Accts Rec was 43.68
Amt deducted 43.68
Difference 7.00
There was a counter-error in charging Defective & Obsolete Stock with $7.75 instead of 9.75 making a difference of $2.00

August 31. 1911.

Special Order Acct	50	E	1.62
1909			
To Plant & Equipment	86	J	1.62
To correct distribution of charge on our Voucher 6-305			
— 31 —			
Special Order Acct	50	E	1.22
1909			
To Plant & Equipment	86	J	1.22
To correct distribution on Voucher 6-295			
— 31 —			
Sales of A & H High Cars - Cells			
Cost of Boiler Sold	180		4250.79
To Finished Boiler Filled	73		5664.00
Work in Progress	65		586.77
1909 4262.—			
1870 1402.77			
5664.77			

To change Cost of Boiler sold with A & H cells shipped, with equipment, during the month of August 1911 as follows:-

A & H 400 @ 14¢ 5664.—

Per 1909, Stamps

3 cell box Lighting 14% @ 3.42

Per 1870, misc. parts

#066	Lugs	4 @ 5½	.11
561	Connector	276 . 20	55.20
047	Pole Nuts	100 .06	6.00
571	Block Insulators	145 @ 12	16.25
074	Bolt	200 2½	5.00
966	Jaws	7 11.—	77
971	Nrumber	7 16.—	1.12
074	Tray Hole	200 2½	12.50
075	" " Eyelets	228 .06	13.68
	JK Connector 4/0	8 200@12	16.—
	" " 4/0	8 Mis of 8	3.45
066	Jumpers 8 pr. 4/0	1.85	14.80
		1.90	34.20
			164.77

Aug. 31. 1911

Sales of A & H cells

Cost of Boiler Sold	180		3584567
To Finished Boiler Filled	73		3403537
Work in Progress	65		181035
1869 803.93			
1870 1006.44			
1810.37			

To change Cost of Boiler sold with A & H cells and equipment shipped during the month of Aug 1911 as follows:

A & H cells 4532 @ 7¢ $34.035.37

Per 1869, Stamps

4	Cell Leg.	4 @ .75	3.00
5	" "	30 .87	26.10
6	" "	31 .90	27.90
3	" Backrest	7 .75	1.50
5	" "	16 .85	13.60
6	" "	1	.85
8	" "	6 1.05	6.30
4	" Side Leg	19 .80	15.20
5	" "	91 .85	77.35
6	" "	12 .90	10.80
7	" "	16 .95	15.20
8	" "	49 1.—	49.
9	" "	7 1.25	8.75
10	" "	38 1.10	41.80
11	" "	10 1.15	11.50
5	" " 33'	15 .90	13.50
7	" " "	150 1.—	150.00
10	" " with Button	6 1.15	6.90
14	" " " "	5 1.35	6.75
14	" G.J. box	3½	34.00
			803.93

Per 1870 — misc. parts

Part			
#066	Lugs	3.54 @ 5½ C	19.94
561	Connector	3566 13½	469.39
087	" (4 pos)	277 14.	38.78
047	Pole Nuts	1514 .48	727.2
571	Block Insulators	1533 6½	98.11
074	bolt "	3066 2½	76.65
966	Jaws	76 11.—	8.36
971	Nrumber	76 16.—	12.16
074	Tray Handles	968 3.89	37.66
075	" Eyelets	1936 .10	3.66
		Per 1869	7.17
		Misc.	1.17
			8.34
066	Jumpers (4 pr. pos)	2.31 2.41	4.72
5	Cell Wooden Boxes	3 @ 2½	7.50
			1006.44

August 31. 1911.

Sales of A 6 Cells

Cost of Cells sold

To Finished Cells Filled	1801	17 6 11 42	
Work in Progress	73		14 919 50
1807	65		691 38
1870	4		
	4		

1807	344.34
1870	371.44
	715.78

To change Cost of Cells Sold with A 6 Cells and equipment shipped out during the month of Aug 1911 as follows:-

A 6 Cells 1515 @ 10.73 £ 16,219.64

To 1807 Items

4 Cell Assy	5	@ .90		4.50
5 " "	4	.75		3.00
4 " Side Assy	4	.55		2.20
3 " "	1			.90
4 " "	12	.95		11.40
5 " "	55	1.—		55.—
6 " "	41	1.05		43.05
7 " "	9	1.15		9.35
8 " "	6	1.15		6.90
9 " " with bottom	30	1.05		31.50
10 " " "	6	1.35		8.10
3 " Battery	6	1.10		6.60
4 " "	5	1.25		6.25
5 " "	32	1.40		44.80
6 " "	6	1.25		7.50
10 " Gy. Ft.	13	3.55		46.14
				344.34

To 1870 misc. parts

266 Lugs	115	.05½		6.31
661 Connectors	1207	16.59		200.17
677 " Apes	130	.12		15.60
647 Pole Nuts	2059	.02		41.18
671 Post Insul.	100			7.30
972 Cell "	300	.13		39.00
766 Jacks	34	.11		3.74
771 Knuckles	142	.20		28.40
774 Tray Hold	492	.29		142.68
975 " Lights	782	.02		15.64
264 Jumpers (wing fac) 266" @ 1888 for 2 face, 1.25" " "				46.02
				30.76
				371.44

August 31. 1911

Sales of A 8 Cells

Cost of Cells Sold

To Finished Cells Filled	1801	13 8 17 38	
Work in Progress	73		13 465 37
1807	65		547 01
1870	4		
	4		

1807	256.40
1870	290.61
	547.01

To change Cost of Cells Sold with A 8 Cells & equipment shipped during the month of Aug. 1911, as follows:

A 8 Cells 917 @ 14.35 £ 13,165.33

To 1807 Items

3 Cell Pavilions	4	@ 1.—		4.00
4 " Side Assy	6	1.45		8.70
5 " " "	29	1.50		43.50
6 " " "	33	1.60		52.80
8 " " "	9	1.80		16.20
10 " " with bottom	20	1.70		34.00
10 " Gy. Ft.	36	3.—		108.—
				256.40

To 1870, misc. parts:

266 Lugs	50	@ .05½		2.67
661 Connectors	664	19.75		131.14
677 " Apes	135	.11		14.85
647 Pole Nuts	1850	.02		37.00
671 Post Insulators	366	11.12		40.78
972 Cells "	730	.13		94.90
766 Jacks	15	.11		1.65
771 Knuckles	15	.16		2.40
774 Tray Hold	184	3.35		7.10
975 " Lights	366	.02		7.32
264 Jumpers 111 Pos. 1.25" 1888 for 2 face @ .25" " 111 Neg.				27.75
				16.86
				290.61

August 31. 1911.

Sales of Bu bells

Cost of bells sold

To Finished bells Filled	180	21 27	6 6
Work in Progress	73		1 771 12
	65		3 56 24
1808 727 00	4		
1870 264 80	6		
991 80			

To cost of bells sold with Bu bells and equipment shipped during the month of Augt. 1911 as follows:-

Bu bells, 476 @ 2.32 1771.12

Pc 1808, Tranqs:

4 Cell reg.	1		.50
4 " "	4	.50	2.00
5 " "	56	.65	36.40
4 " Bide Tranq	28	.65	18.20
5 " "	51	.70	35.70
6 " "	4	.78	3.12
			92.92

Pc 1870, minor parts.

B66 Lungs	250	.18	45.00
1066 Commutator Bars	481	.85	4.09
Bus " Bus Nuts	720	.08	58.60
070 bell Insulators	286	2.00	572.00
1071 Block "	293	.50	146.50
Terminals	160	.20	32.00
960 B Nrumber	1011	3.16	3.66
074 Tranq Heads	280	.050	14.00
075 " " Eyelets	224	.05	11.20
B76 BB Washers	190	.08	15.20
Nr Bolts	190	.43	81.70
Nuts	380	.20	76.00
Washers	380	.09	34.20
Blue Jumpers 21 per 126"			
@ 10.00			210.00
@ 1.20			1.60
Steel Boxes - 96 @ 2.-			192.00
			2661.80

August 31. 1911

Sales of Bu bells

Cost of bells sold

To Finished bells Filled	180	7 240	83
Work in Progress	73		6 597
	65		6 43 83
Pc 1808	4		
1870	6		
493.83			

To cost of bells sold with Bu bells and equipment shipped during the month of Augt. 1911. as follows:-

Bu bells- 146 @ 4.32 631.92

Pc 1808, tranqs:-

5 Cell Reg	54	@ 30	32.40
6 " "	84	.35	29.40
3 " Cast work	1		.65
4 " "	1		.70
3 " Bide Tranq	1		.70
4 " "	2	.35	1.50
5 " "	112	.80	90.40
6 " "	63	.85	53.55
7 " "	5	.90	4.50
			213.80

Pc 1870, minor parts

B66 Lungs	250	.18	3.36
B66 Commutator Bars	936	.015	14.35
Bus " " Nuts	1920	.30	14.40
070 bell Insulators	906	2.20	19.93
1071 Block "	456	.50	228.00
Terminals	175	.20	35.00
960 B Nrumber	175	3.15	14.53
074 Tranq Heads	544	3.50	22.00
075 " " Eyelets	1088	.10	218.00
B76 BB Washers	494	.08	39.52
Nr Bolts	494	.43	212.42
Nr Nuts	988	.20	197.60
Nr Washers	988	.09	89.00
Pole Nuts	6	.50	3.00
Blue Jumpers 88 per 528"			
@ 10.00			7.50
@ 1.20			6.60
Steel Boxes	148	@ 2.-	296.-
			430.03

August 31. 1911

Sales of Filling Outfits

Cost of Filling Outfits Sold	188.	$37.50	
To Work in Progress	65.		$37.50
% 1870			

To charge to Cost of Filling Outfits sold - Filling Outfits shipped during the month of Aug. 1911. as follows.

% 711	Fillers	101	
715	Dry Cells	404	
713	Cells	101	
716	Brass, complete	101	
714	Filler Hose	100 lngths	100'
743	Funnels	101	
	% 18 Lamp Cord	100 lengths	1111'

Sales of Parts

Cost of Parts Sold	192.	$93.09	
To Work in Progress	65.		$93.09
% 1207		2.80	
" 1870		270.29	
		273.09	

To chg. Cost of Parts sold with Trays, and miscellaneous parts sold, shipped, during the month of August 1911. as follows:-

% 1207, Trays

3 cell A-1 Aust. wood	2	.95	1.90
6 " A-1 " Reg	1	.90	.90
			2.80

% 1870, Parts:-

066	Lugs	66	5½	3.56
561	Connectors	18	18½	3.33
661	"	20	16½	3.30
531	Block Insulators	678	6½	43.97
671	"	444	5.00	22.06
571	"	1000	9½	95.00
532	Bell Insulators	360	5½	19.80
012	Gland Caps	30	3½	1.05
731	Brass Nipples	6	16.	.96
966	Jacks	2	11.	.22
960	B. Nipples	27	7½	1.99
011	Gland Caps	24	5.00	1.20
031	Ore Chutes	15	10½	1.57
047	Reg. "	11	30½	3.36
	Forward			$1.634

August 31. 1911.

	Forward		$1.634
609	Grid Separators	2 11½	.22
007	Stuffing Box Packs	72 1½	.96
001	Ore Insulators	60 1½	.75
447	" Nuts	100	.50
B47	" "	50 1½	.50
711			
714	Filler Hose	3 2.00	6.00
715			
716	" " White	3 2.00	6.00
B66	Lugs	50 .28	14.00
066	Jumpers 78 feet	730 1.25	14.79
		.036	1.26
715	Dry Cells	12 .17	2.04
716	Battery Brass	2 2.50	5.00
713	Cells	2 .50	1.00
501	Lamps	14 .49	2.94
601	"	5 .20	1.00
501	"	7 .20	1.40
	Tray Pad A-1	1	.10
	" Block 10 cell A-1		.10
	Steel Brass	7 @ 2.00	14.00
			270.29

Factory Expense	15-6	211	1.50
Selling Expense		220	4.18
40-6			
To Work in Progress		65	579.8
% 1870			

To credit Work in Progress % 1870 for parts shipped during month of August - on which no charge was made

% Factory Exp. 15-6

Soft Shot for 9 cell No. 2 E. Trays 18 Oct. 1.50

% Selling Expense

1 Hydrometer		1.75
Jumpers -6- 77	1.25	1.25
	.50	.50
		4.18

August 31. 1911.

Free Goods

To Finished Cells Filled — 46.8 — 2 2 0 4 4
Work in Progress — 73 — 1 4 2 6 0
65 — 7 7 8 4
1807 — 2.10
1808 — 1.60
1870 — 69.80
14.91 — 4.30
77.84

To Charge "Free Goods Sent" with cells and equipment shipped "gratis" during the month of Aug. 1911, as follows:-

4 cells	4 @ 7.50		30.00
A6 "	1		10.93
A8 "	5	14.93	74.65
B4 "	10	4.20	42.00
			147.60

For 1807, Things.

4 cell A6 4 @ 1.05 — 4.20

For 1808, Things.

5 cell B4 4 @ .80 — 1.60

For 1870 misc. parts,

B66 Lugs	4	@ .18	.04
B67 Connector Bars	8	.07	.56
B70 " Nuts	20	.04	.80
960 B Washers 4		3.16	.14
Formula 4		4.—	.04
970 Tray Hole	4	3.70	.16
975 " Lights	8	.10	.08
571 Block Insulation	1		.07
B76 B&B Washers 4		1.25	.05
Wt Bolts			.01
" Nuts			.01
" Washers			
Steel Brass	5	@ 2.—	10.—
966 Lugs	6	@ 5.25	.32
B66 "	45	.58	.26
961 Connector 4		20.—	.40
B67 "B" "	3	.07	.04
671 Block Insulation	1		.13
672 Bell In. 2 @ .10			.04
710 Filler Cuffs	1		10.00
Asbestos	7	.90	6.30
0664 Jumpers 4 pos 11 bolts		1.85	1.85
		1.25	1.25
771 Wrenches	1		.16
Forward			31.34

August 31. 1911

Forward			31.34
011 Def. Tr. Caps	100		2.50
011 Blank Caps	6	2.75	.16
031 Cor. Plates	3	1.25	3.75
047 Neg. "	3	31.00	93
966 Jacks	2	11.25	22
B08" Pole Test Insulation	6	1.15	.07
36 J.K. Connectors	2	@ .13 per inch / 18.25 per 100	97
2007 Cable Nuts	6	.96	1.80
Hydrometer			.05
Hole for B.T. Tray			1.75
2017 Top Plate for 6 cell A6 Tray	20	@ .05	.10
2016 " 5 " " 26 "			4.00
2034 " 3 " " 2 "			1.20
2033 " 2 " " 2 "			.10
2017 Upper Hole Covers A6 - 1333 @ .01½			.10
801 Screw 2 @ .03			19.95
601 " 1			.06
501 " 1			.03
#5 - 40 Hd Lock Screws	6	@ .05	.03
			69.84
For 1671			
"A" Solution	24"	@ .08"	4.32

Memo. shipts of A 4 Cells.

Memorandum Ledger — 16 — 1 2 5 9 2 7

To Finished Cells Filled — 73 — 1 2 0 7 1 1
Work in Progress — 65 — 5 0 1 8

1807 — 21.90
1870 — 2.32
24.22

To Charge Memo. Ledger with A 4 cells & equipment shipped during month of Aug. 1911 as follows:-

A 4 cells 161 @ 7.50 — 1207.50

For 1807, Things:-

5 cell reg.	4	@ .80	3.20
6 " "	6	.90	5.40
7 " "	4	.95	3.80
7 " Steelcuff	10	.95	9.50
For 1870, Misc. parts			21.90
066 Lugs	2	@ .09	.18
671 Connectors	106	1.25	13.25
.073 " Upper	7	14.—	.98
671 Block Insul.	6	6.25	4.50
673 Bell In.	2	3.25	2.65
2007 Cable Nuts	2.5	.96	2.40
0748 Tray Hole	20	.07	1.40
075 " Hol. Lights	20	.10	2.—
		.1125	1.25
064 Jumpers 7 pos	90	.1125	1.25
			78.35

August 31, 1911.

Memo shipts of A 6 cells

Memorandum Ledger

To Finished Cells Filled	16	1271 77	
Work in Progress	73		1266 72
1807 2 —	65		5 05
1870 3 05			
5 05			

To charge Memo. Ledger with A 6 cells & equipment shipped on Memos during the month of Aug. 1911 as follows:-

A 6 Cells 116 @ 10 75 1266 72

Per 1807, Drags:-

6 cell 2 @ 1 50 2 —

Per 1870 - parts

#661 Connectors 12 16 17 1.99

671 Block Insul. 12 7 25 .85

674 Tray Holds 4 3 75 16

675 " Eyelets 1 20 05

3 05

Memo shipts of A 8 Cells

Memo. Ledger

To Finished Cells Filled	16	7461 58	
Work in Progress	73		2375 46
1807 46 75	66		1 64
1870 39 47			
86 47			

To charge the Memo. Ledger acct with A 8 cells & equipment shipped on Memos - in Aug. 1911 as follows:-

A 8 Cells 166 @ 14 33 2375 46

Per 1807, Drags

4 cell Side Drop 1 @ 1 45 11.60

5 " " 6 1 50 9.00

6 " " 17 1 50 25.50

46 75

Per 1870 - misc. parts.

#66 Lugs 6 5 25 .31

661 Connectors 12 12 75 20.50

667 Pole Nuts 32 .08 2.56

676 Jumpers 1 11

771 Nipples 1 .16

674 Tray Holds 12 3 75 2.25

675 " 12 20 05

664 Jumpers 8 ft. 14 11.85 1.01
1.32 1.83

39 47

August 31, 1911.

Memo. shipts of A 8 11 Cells

Memorandum Ledger

To Finished Cells Filled	16	79 039	
Work in Progress	73		7221 6
1807 54 —	66		68 03
1870 14 03			
68 03			

To charge Memo Ledger with A 8 11 cells & equipment shipped on Memos during month of Aug. 1911, as follows:-

A 8 11 Cells 51 @ 14 15 722.11

Per 1807 - Drags

3 cell Car Lighting 18 3 — 54 —

Per 1870 - misc. parts:-

661 Connectors 32 19 25 6.20

771 Nipples 1 .16

66 Lugs 1 11

664 Jumpers 10 ft 447 11.85 1.19
1.32 1.32

14 03

Memo shipts of B 6 Cells

Memo. Ledger

To Finished Cells Filled	16	46 42	
Work in Progress	73		39 30
1807 6 05	66		7 12
1870 5 07			
11 12			

To charge Memo Ledger with shipts of B 6 cells & equipment on Memos - during Aug. 1911 as follows:

B 6 Cells 15 @ 2 62 39 30

Per 1807, Drags-

5 cell reg. 1 65

5 " Side Drop 2 70 1 40
5 05

Per 1870 - misc. parts

B66 Lugs 6 @ .51 .06

1060 Connector Bars 12 .95 12

B00 " " Nuts 32 .04 12

1071 Block Insul. 5 .50 25

074 Cell " 10 3.— 30

960 Nipples 3 7.16 22

Jumpers 3 2.— 06

B76 Washers 4 10 — } 04
Bolts, Nuts Washers

0768 Bolts 2 @ 2.— 4.00

5 07

August 31. 1911.

Memo. shipts of Bu Cells

Memo. Ledger 16 — 251.15

To Finished Cells Filled 73 — 222.00

Work in Progress 66 — 26.15

Y/c 1805 7.10

1870 19.05

To charge the Memo Ledger with Bu cells and equipment shipped on Memo. during mo. of August 1911 as follows:—

Bu Cells	50	@ 4½	225.—
Y/c 1805. Charge			
5 cell Reg.	1		.70
5 " Deep	1 @ .80		5.70
			6.10
Y/c 1870. misc. parts			
B66 Lugs	16	.91	14
B67 Connector Bars	1	1.07	49
Bu " " Nuts	50	.42	30
1071 Block Insul.	5	.50	2.50
070 Cell "	16	1.10	21
966 Washers	6	7.16	43
Terminals	6	2.—	12
074 Tray Hold	12	3½	71
075 Brackets	26	.28	07
B76 Washers	16	.1—	16
Bolts	16	.43	07
Nuts	2	.28	06
Washers	2	.07	02
Steel Boxes	8	@ 2.—	16.—
			19.05

Memo. shipts of Ac cells - assembled only

Memorandum Ledger 16 — 373.2

To Cells Assembled (Finished) 70 — 35.90

Work in Progress 66 — 1.42

1807 .80

1870 62

To charge Memo. Ledger for Ac cells tray (in electrolyte) shipt on Memo, with equipment, in acc/o as follows:

Ac cells 5 @ 7½ 35.90

Y/c 1807. Charge

5 cell tray 1 .80

Y/c 1870. parts

961 Connectors	4	13.20	53
074 Tray Hold	2	3.7	07
075 Brackets	4	.20	02
			62

August 31. 1911.

Acc Contd on page 22

Memo shipts of Parts

Memorandum Ledger 16 — 440.37

To Work in Progress 66 — 440.37

1807 64.54

1870 99.33

1691 276.40

440.37

To charge Memo. Ledger with parts shipd. on Memo in acc/o as follows:

Y/c 1807 Charge

3 cell Ac	6	@ .78	4.67
5 " "	6	.90	5.40
6 " "	3	1.—	3.—
7 " Ac	6	.91	5.46
10 " Ac Std.	6	2.—	12.—
12 " Ac	10	2½	25.—
			64.54

Y/c 1870 misc. parts

661 Connectors	Ac	112 @ 16½	18.50
JK "	36"	1	1.00
" "	45"		1.00
677 Apr. "	Ac	50 @ 1½	.50
671 Block Insul.	Ac	12	7½	.90
Std Brackets "A"	300	1.07	3.21
066 Lugs	29	.535	3.10
064 Jumpers	78 ft.	1.07	18.25	14.04
			1.20	16.73
710 Filler Caps				10.
#18 Lamp Cord		100'		1.00
Drum for Std Brackets		100		.50
Steel Boxes	10	@ 2.—		20.—
				99.33

Y/c 1691

Deduction 276.40 @ .08 22.12

September 1911.

—1— 24 of 4/10/11

Accounts Receivable 10 .01
Southern Pacific Co. ✓
To Shipping Expense 530 .01
45-4

To correct entry of our invoice No 8370 to Southern Pacific Co dated 4/10/11, in the Analysis of Sales book - Entered as $96.25 instead of $96.15

—1— 24 of 7/11/11

Accounts Receivable 10 34.00
To Accts Payable 108 34.—
To transfer invoice #8637, to Jos. Weiss Rubber Co. dated 7/11 from Accts Pay to Accts Rec. Acct. Entered by mistake in letter 4/10 in Analysis of Sales

—1— 24 7/21/11

Accts Payable 108 1.99
To Accts. Receivable 10 1.99
To transfer the following invoices from Accts Rec. to Accts Payable;
Invoice 8399 to M A Hutchinson 7/3/11 .85
" 8335 Western Elec Co 5/10/10 .10
" 8890 E. Mueller 7/29/10 .50
1.99
These bills were entered in 4/10 Rec. column in Analysis of Sales instead of Accts Pay. column

—1— 24 7 7/21/11

Thos. A. Edison
To Accounts Receivable 120 3.44
To credit Accts Receivable 24 chg. Thos A Edison for Invoice #1430 dated 4/19/10 entered by mistake in Accts Rec. column in Analysis of Sales book.

September 1/30. 1911. Contd. on page 427

—1— 24 7/31/11

Accts Receivable 10 600
To Sales of bells + accessories (for cells) 306 600
To correct error in Analysis of Sales book. May 26/11 Invoice of Anderson El Con Co $18.75 posted as $50.75 by mistake (Inv. 7967)

—30—

Plant & Equipment 86 G. 700
To Equipment Borrowed 130 700
To credit Equipment Borrowed for one #51 Acme Screw Machine borrowed on loan from the Edison Phonograph Works, dated 7/21/11

—1—

Administration Gen'l Expense 65-3 257 E 27 30
To Materials + Supplies Clerk's 41 27 30
To credit stores for stationery + supplies bought of M Plume per our voucher # 5-266.
These bills represent supplies received in July 1910 to Mch 1911. - Incorrectly charged to Store 4/10

Shipping Expense 530 B 75 00
45-3
To Materials + Supplies 41 75 —
Clerk 23
To correct distribution of invoice dated 9/9/11, Edison Phono Works covering cost of 100 cases packing - erroneously chgd to Store. This bill is included in our voucher # 5-277

—1—

Sales of bells + accessories 306 142 47
To Accts Receivable 10 ✓ 142 47
Anderson Electric Con Co. Detroit
To debit Sales of Bells + Accessories with a special trade disc. of 5% on consignment to Anderson El. Con Co. shipt 7/6/11 :- 300 doz Bells 3000 5% = 150
5 50 450 = 15.75
Deduct this from Cost 6.21
contra Stores (Cost of bells to Stores) 135.47

August 31. 1911. Contd. from fol 419

Return of A-4 cells % Sales.

Finished Cells Filled	73	5 9 3 2 9		
Work in Progress	66	1 8 7 3		
% 1807 13.40	E			
1870 5.31	E			
18.73				
To Cost of Cells Sold	180			6 1 2 0 2

To credit Cost of Cells Sold with A-4 cells & equipment returned % Sales during mo. of Aug/11 as follows:-

A-4 Cells 79 @ 77½ 6137.50

% 1807, Trays

4 Cell	1v	.25	1.00
5 "	1		.50
6 "	4	.50	2.00
			3.40

% 1870 - misc. parts.

066 Lugs	8	2.25	.90
96 Jackets	2	.11	.22
931 Nuts	2	.16	.32
		@ 12.55	2.64
064 Jumpers 14 for 25¢		.25	1.31
			5.31

Return of A-6 Cells % Sales.

Finished Cells Filled	73	7 3 1 6 4	
Work in Progress	66	9 5 0	
1807	E		
To Cost of Cells Sold	180		7 4 1 1 4

To credit Cost of Cells Sold with A-6 cells and equipment returned during the month of Aug 1911, as follows:-

A-6 Cells 67 @ 10.92 731.64

% 1807, Trays

5 cell - 10 @ .95 9.50

Return of A-8 Cells % Sales

Finished Cells Filled	73	4 7 9 4 3 5	
Work in Progress	66	5 6 7 0	
1807 50.20	E		
1870 5.37	E		
55.57			
To Cost of Cells Sold	180		5 2 5 1 0 7

To credit Cost of Cells Sold with A-8 cells and equipment returned (% Sales) during mo. of Aug 1911 as follows:-

A-8 Cells 195 @ 14.33 2794.35

August 31. 1911.

% 1807 Trays

3 Cell A-8	1v	@ 1.00	1.00
4 "	40	1.05	42.00
5 "	2	1.50	3.00
			46.00

% 1870 parts

064 Jumpers	2 doz	1.25	3.00
		1.50	.50
			3.50

Return of B-2 Cells % Sales

Finished Cells Filled	73	1 0 4 8 0	
Work in Progress	66	1 4 6 0	
1807 5.40	E		
1870 9.40	E		
14.80			
To Cost of Cells Sold	180		1 1 9 4 0

To credit Cost of Sales of Cells with B-2 cells & equipment sold % sales during month of Aug 1911, as follows:-

B-2 Cells 40 @ 2.62 104.80

% 1807, Trays

5 cell 8 @ .65 5.20

% 1870 misc. parts

B66 Lugs	10	@ .81	.08
1062 Commutator Bars	30	.95	.31
B90 " " Nuts	10	.03	.33
074 Prong Heads	16	3.70	6.20
075 Eyelets	30	.02	.06
Steel Boxes	4	@ 2.50	1.—
			7.40

Return of Parts % Sales

Work in Progress	66	3 1 1 5	
% 1870 16.43	E		
16.72	E		
1691v Loss of Filling Outfit Sold	185		1 0 0 0
To Cost of Parts Sold	192		2 1 1 5

To credit Cost of Parts Sold for parts, filling outfit and solution returned % sales during month of Aug 1911 as follows:-

% 1870 filling Outfit

731 Commutator	6	@ 3.35	20.10
911			
914 Filler Hose	1		2.00
915 Dropfeeds	4	.16	.64
Steel Boxes	1		2.00
			16.43

% 1691v

Solution	184	@ .08	14.72

August 31. 1911.

Return of B4 Cells

Finished Cells Filled 73 364 50

Work in Progress 66 53 54

1808 13.55 £

1870 39.99 £

53.54

To Cost of Cells sold 180 418 [illegible]

To credit Cost of Cells sold with B4 cells and equipment returned (~~transfer~~) during the month of August 1911 as follows:-

B4 Cells 81 @ 4.50 364.50

Yc 1808, Trays

4 cells 14 .20 2.80

5 " 5 .75 3.75

13.55

Yc 1870 - misc. parts.

B66 Lugs 14 @ .08 .12

B60 Connector Bars 29 1.40 .87

B60 " Nuts 110 .40 3.50

Y60 Wrenches 5 7.20 36

Funnels 9 2.- .18

074 Tray Hole 31 2.50 1.48

075 Lights 76 .20 15

Yc Bolts 18 .43 .07

Washers 18 .07 .01

Steel Cases 18 @ 2.- 36.-

39.99

Return of A4 Cells Yc Memo.

Finished Cells Filled 73 684 32

Work in Progress 66 11 17

1807 9.20 £

1870 1.37 £

To Memo. Ledger Acct 16 695 49

To credit Memo Ledger Acct with A4 cells and equipment returned, Yc Memo., during mo. of Augt. 1911 as follows:-

A4 cells 91 @ 7.50 684.32

Yc 1807 Trays

5 - cells 1 .80

7 " 10 .80 8.-

8.80

Yc 1870

031 Pin Plate 1 .06

047 Nug " 1 .31

1.37

August 31. 1911

Return of A6 cells Yc Memo.

Finished Cells Filled 73 1552 80

Work in Progress 66 22 66

1807 22.45 £

1870 .21 £

To Memo. Ledger Acct. 22.66 16 1551 46

To credit Memo Ledger Acct

A6 cells and equipment returned during the month of Augt. 1911 (Yc Memo) as follows:-

A6 Cells 140 @ 10.75 1505.50

Yc 1807 Trays

2 cell 1 .75

3 " 1 .75

5 " 14 .91 12.74

6 " 10 1.50 15.-

22.45

Yc 1870 - misc. parts

066 Lugs 4 @ 5.25 .21

Return of A8 Cells Yc Memo.

Finished Cells Filled 73 1304 03

Work in Progress 66 1 [illegible]

1807 13.20 £

1870 2.20 £

To Memo Ledger Acct 16 1320 45

To credit Memo Ledger Acct with A8 cells + equipment returned (Yc Memo) during month of Augt. 1911. as follows:-

A8 cells 91 @ 14.25 1300.75

Yc 1807, Trays

6 cell 12 @ 1.10 13.20

Yc 1870 parts

1.55 3.07

other Jumpers 11 pcs. 55 .10 1.10

2.20

August 31, 1911.

Return of Bx cells &c Memo.

Finished Cells Filled		73	13 10	
Work in Progress		66	279	
1909	65			
1870	2.14			
	4.99	16		15 89

To Memo. Ledger Acct.

To credit Memo Ledger acct with Bx cells and equipment returned during the month of Aug. 1911 as follows:

Bx Cells	5 @ 2.62	13.10	
a/c 1909 - trays			
5 cell	1	.65	
a/c 1870 misc. parts			
B66 Lugs	2 @ .25	.50	
1662 Connector Bars	4 .75	04	
Bx	1 Nuts 10 .40	04	
B76 Washers	2	02	
Bolts	4 .43	01	
Nuts washers	4 @ .37	.1	
Steel Bars	1	2.00	
		2.14	

Return of Bx cells on Memo.

Finished Cells Filled		73	4 50	
Work in Progress		66	6 35	
1909	1.40			
1870	4 95			
	6.35	16		51 35

To Memo. Ledger Acct

To credit Memo Ledger a/c with Bx cells and equipment returned during the month of Aug. 1911 (a/c Memo) as follows:

Bx cells	10 @ 4.50	45.00
a/c 1909, trays		
5 cell	2 @ .70	1.40
a/c 1870. misc. parts		
B66 Lugs	4 @ .09	04
B66 Connector Bars	8 1.43	12
Bx	1 Nuts 20 .40	08
Funnels	1	02
B76 Washers	4 .01	04
76 Bolts	4 .43	02
Nuts	4 .01	02
Washers	4 .07	01
Steel Bars	@ 2.00	4.00
501 Acid Cans	3 @ .20	60
		4.95

September 1911 Contd from page 421

— 1 —

Factory Expenses a/c 1506	711		33 33	
To Finished Cells Filled	73			33 33

To charge Factory Exp. for 3 Cells sent to customers in replacement of defective cells - in the month of July 1911.

This entry is to correct omission of this item in July Jr. entry see folio 389

— 30 —

Miscellaneous Supplies & Repairs	348		5 25	
To Work in Progress	66			5 25
1870				

To credit Work in Progress a/c 1870 with 3 Hydrometers sold & credited to Misc Work see Invoices #9788 & 10165

— 1 —

Work in Progress a/c 037	x		52 50	
To Work in Progress				52 50

Adjustment Acct

To chg. a/c 037 with 750 lb of Sonoma Ammonia Sulphate - inventory Sept 1/11 was shown in the accts @ 07¢ per lb

— 30 —

Cost of Parts sold	147	1816 16		
To Work in Progress	66			1816 16

Deutsche Edison Abo. #1033

To charge Cost of Parts sold with cost of 50.000 tubes shipped Deutsche Edison Abo Invoice #9778 Sept 11

September 30. 1911

Accts Payable			108		900			
To Accts Receivable			10					900
To correct error made in Analysis of Sales Invoice of Outside Edison Elec. dated 6/10/11 No 8071 entered in Accts Rec., when it should have been entered in Accts Payable								
—30—								
T. A. Edison			100		40 94			
Invoices Nos.	7805	27.36						
	7939	.50						
	10.000	8.07						
	10075	2.—						
	10107	1.38						
	10307	1.63						
		40.94						
Edison Chemical Works			20		4489 62			
Inv. #	7811	200.—						
	7813	240.						
	7838	9.25						
	10031	3.08						
	53	1.19						
	70	130.						
	73	590						
	74	794.80						
	75	670.25						
	76	1561.30						
	77	52.62						
	10104	197.13						
		4489.62						
Accounts Payable			108		46 75			
Accounts Receivable		72309.35	10	77	29 41 8			
Deductions from sales		1015.17						
		77294.18						
To Sales of Cells & accessories			306				69 650 47	
2337	A L cells	16250.10						
10	" "	112.10						
2337		26,136.00		51 8 7 14 9				
1993	A L cells	20,150.—						
53	" "	410.	19,740.—					
1100								
		Forward	85,876.00					

September 30. 1911

		Forward	85,876.—					
2200	A E cells	4286.40						
		1.10	4285.30					
1350	Bv	8526.05						
		4.88	8521.37					
1638	Bv	11,463.60						
45		322.30						
1593			10,972.90					
			69,650.47					
Sales of Filling Outfits				318				451
53	3.D.							
Materials & Supplies				411				2859 45
Shipping Expenses				230	6			119 00
45-4			120.00					
			5.00					
Work in Progress				66				2451 25
1649			1649.20					
21 oz of the Electrolyte								
7-4260		189.45						
		37.40	160.15					
7-2036			66.00					
1646 Sp. Gravity not to Drive Lec.			2451.35					
Sales of Parts				317				3321 87
Misc parts			29 86.67					
48 Bv Stat Bars			101.75					
116 Bv " "			223.20					
3		5.50	208.25					
Parts of Filling Outfits			500					
			3321.87					
Misc Supplies & Repairs			223.43	319				231 47
			.76					
			231.47					
Sales of Scrap				346				573 50
Royalty Acct.				150				519 60

September 30 1911

Accommodation Purchases	30				2431.01
Factory Expenses	511	L			33.30
11-5		.30			
15-3		8.17			
15-6		2.10			
15-7		22.71			
		33.30			
Selling Expenses	550	L			4.41
60-6					
Special Order Acct.	50				12.01
% 1587		4.45	L		
1614		7.56	L		
Plant & Equipment	86	G.			2.00
Invoice 10078					
Adm. & General Expenses	550	L			7.15
60-5		.70			
60-12		7.45			
Obsolete & Defective Stock	107				1553.95
Factory Expenses	511	L			7.75
A.O. 2175					
Distilled water sold					
					1711.71

Distribution of sales for the month of Sept. 1911. For details see Analysis of Sales

— 30 —

Taxes

To Taxes Accrued	376			1039.96	
	156				1039.96

To charge Taxes acct. with the taxes accrued during the month of Sept 1911

Total Taxes for the year estimated as same as taxes for year 1910 viz:- 12467.52

September 30. 1911

Sales of Cells & accessories	306			5474.10	
55 A4 cells returned		605.10			
105 A6 " "		1744.			
110 A8 " "		2860.			
15 B2 " "		34.			
25 B4 " "		184.			
		5474.10			
Materials & Supplies	41			374.00	
Drums & carboys sold					
Work in Progress	66			177.10	
	E.				
1691					
275 # Permanganate solution					
Tariff from Anderson & Carlo					
& Charges Freight on same		182.—			
% 1260		3.10			
		179.10			
Sales of Parts	314				50.
1 A4 and 1 A6 case sold					
Accommodation Purchases	30			16.30	
Shipping Expenses	530			22.45	
45-4					
Sales of Parts	314				2.50
1 B4 Metal Box returned					
Allowance Acct.	304			28.70	
Allowance to H. Mathes - in excess					
of 2% on 100 E7 cells sold		17.50			
Allowance to Tiffany & Co		10.70			
		28.70			
Obsolete & Defective Stock	107			377.38	
100 E7 Cells sold 2%		2.50			
66 E18 " 1%		99.			
Allowance to Chem. Works		275.88			
		377.38			
				1677.03	
To Edison Chemical Works	70				1753.08
Accounts Receivable	10				65036.45

Distribution of Credit for month of Sept 1911 as per credits posted on "Distribution from Sales" See Analysis of Sales

September 30, 1911.

— 30 —

Machine & Injector Stock & Scrap — 104 — $816.34
To Work in Progress — 66 — $816.34
4p037
To credit Work in Progress
4p037 with the following material
1220 lbs Nickel Scrap
1390 " " Iron
Net 1000 lbs @ 2.5¢ lb — 556.25
23 lbs Chips returned in
machining work M. Crocker @ 25¢ lb — 5.75
Nickel Fines returned
in Separating Dept
299 lbs Iron @ 25¢ lb — 74.75
Cleaning Drums —
125 lbs Nickel - 87½ lbs @ 16¢ lb — 20.00
Finishings from cutting
Blake Plate during Sept. 1911
501 lbs Nickel @ 16¢ — 159.84
816.34

— 30 —

Finished Bells Assembled — 70 — 5703.85
To Work in Progress — 66 — 5703.85
To credit Work in Progress 4p
with the bells assembled during
the month of September 1911
as follows:

1113	1883	Ave alle	1417.27
1613.5	2629	Al "	2220.43
171.	77	Ab "	70.46.78
510.	400	Ab H "	5774.73
300.25	1001	Bw	3462.75
113.5	1067	Bu	4275.04
9111.25			5703.85

— 30 —

Insurance Acct — 79 — 139.67
To Insurance Unexpired — 76 — 139.67
To charge Insurance acct.
with the proportion of insurance
premiums expiring during the mo.
of Sept 1911

September 30 1911

Interest on Funded Debt — 78 — 2500
To Int on Funded Debt accrued not due — 138 — 2500
To charge Int on Funded Debt
with the interest accrued on the
outstanding bonds of the Company
during the month of Sept. 1911

— 30 —

Auto Rec — 1 — 24.40
Chas Bellows' Son Co
To Auto Rec — x — 24.40
Chas Bellows Son Co. Cingt ✓
To transfer to Chas Bellows ✓
Son Co's regular acct consign-
ment made to them Sept 30/11

30

Auto. Accessible — 1 — 24.00
Electric Launch Co
To Auto Rec. — x — 24.00
Electric Launch Co. Cingt ✓
To transfer consignment of
Feb 18/11 to Electric Launch Co.
from their consignment to
their regular acct

— 30 —

Anderson Electric Car Co., New York Auto Rec — 1 — 1297.32
To Anderson El Car Co. Neg Cingt ✓ — 1297.32
To charge Anderson El Car ✓
Co. regular acct., with consignments
to them as follows:
June 27/11 60 Ave alle 60% Chp 36/19
July 13/11 40 Ab " 40% " 23 / 48.13
1297.32

— 1 —

Reserve for Accrued Expenses — 158 — 55
To Shipping Expense — 30 — 8.5
20-4
Factory Expense — 111 — 17.0
25-7
To reverse entry made 8/31/11
setting up shipping expense — expense
charge was overlooked in current
month. See Journal fol 101

September 30 1911

Materials & Supplies (Class 33) — 61 — 26 48

To Misc. Supplies & Repairs — 348 — 26 48

To credit Misc. Supplies & Repairs with x Castings sold to Mansion Foundry Co. Revenue

These castings were charged, when received, to Factory Exp. a/c 1-4 (see Jr. Memo 7th Feb. 1911)

Through error a little due Twice was issued, when the castings were returned, this chg. to Misc. Supplies & R. a/c

This entry is made to correct the error.

— 30 —

Factory Expenses — 211 — 93 14

25-7

Shipping Expenses — 250 — 62 10

45-4

To Operation of Tunnel — 300 — 155 24

To apportion the expense of operating the tunnel for the month of Sept 1911.

6.7% to Factory Exp. 93.14

" " 3.7% " Shipping " 62.10

155.24

— 30 —

Sales of Cells & accessories — 300 — 629 99

To Accounts Receivable — 10 — 629 99

Anderson Electric Car Co.

To credit Anderson Electric Car Co. for cells & accessories shipped on sales of cells made during the month of Sept 1911

Per cells 413.70

Per " 216.29

To Memo Invoice Dec. 6/11 — 629 99

September 1911

— 30 —

Finished Cells Filled — 73 — 63 077 71

To Finished Cells Assembled — 70 — 63 014 59

Work in Progress — 67 — 063 12

a/c 16,914 V.

To charge Finished Cells Filled each with cells filled with Electrolyte during the month of Sept 1911 as follows:

		Cell Assembled	Electrolyte	Total
1899	A4	14 464.30	6 543.67	20 974.97
4653	A6	43 155.49	13 786.97	49 942.46
132	A8	1 896.35	96.08	1 992.43
650	A8"	5 796.20	315.00	6 111.20
1470	B4	4 008.48	147.00	4 155.48
1394	B4	6 210.07	377.10	6 587.07
		69 314.79	21 642.12	90 956.91

— 30 —

Sales of Assd. Cells

Cost of Cells Sold — 180 — 18 510 88

To Finished Cells Filled — 73 — 17 700 11

Work in Progress — 66 — 770 77

1807 B — 3415 —

1870 B — 4475.33 — 7890

To charge Cost of Cells Sold, as per Cells and Equipment Supplied during month of September, as follows:

1899 Cells 1379	@	7720	
1807 B.			
Trucks			
2 Cell Side Step 1	@	.70	
3 " "	.39	.75	4.05
4 " "	.70	.80	16.00
5 " "	.59	.85	14.15
6 " "	.11	.90	3.60
7 " "	.19	.90	12.05
8 " "	.139	1.00	139.00
9 " "	.3	1.05	3.15
1 " "	1		.50
11 " "	1	1.15	1.15
14 " "	14	1.00	14.00
14 " E.V.	16	3.70	60.00
12 " Side Step 5		1.35	6.75
			341.30

Forward

September 30. 1911

(Cont'd)

-30-

9/0 1870 B:

Miscellaneous Acct:

066 Slugs	195	@ 5.25	1023	
067 Spec Connector	67	10.00	670	
061 Cap "	184	10.00	1840	
047 Felt strips	686	.06	41.16	
071 Blue Bundles	102	6.00	612	
072 Cap "	771	.08	61.68	
966 Jacks	66	11.00	726	
971 Mandrels	46	16.00	736	
074 Gray Metal Jo	168	3.89	653.52	
075 " Cupolite Jo		.19	7.35	
064 Jumpers	1900	18.50	351.50	
	1561	18.50	288.85	
Jumper Mis	36	@ 6.25	2.25	
			4497.77	

-30-

Sales of A-8 Cells

Cost of Cells Sold

To Finished Cells Filling	180		3[illegible]6
Work in Progress	73		3151.50
	66		1305.6
1807	6625.6		
1870	49.31		
	1576.31		

To charge Cost of Cells Sold with A-8 Cells and Equipment shipped during month of September, 1911, as follows:

A-8 Cells

1700	@ 1.25	$	2,125.00

1807 Trays

1 Cell Tube Sup.	1 @		1.25
4 " " "	4 "	1.45	5.80
5 " " "	5 "	1.50	7.50
6 " " "	37 "	1.60	59.20
			73.75

1870 - Misc Parts

066 Slugs	20 @	5.25	1.05
061 Connector	193	19.00	3.67
047 Felt strips	66	.06	3.96
966 Jacks	5	11.00	.55
971 Mandrels	5	16.00	.80
074 Gray Metal Jo	78	3.89	3.04
075 " Cupolite	166	.19	.31
064 Jumpers Outside	100	18.50	7.97
064 " Inside	100	18.50	10.60
46 Jumper Misc Repairs		1.00	
74 Felt Strip Covers			
46 " Mandrels			47.01

September 30. 1911

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Sales of A-6 Cells

Cost of Cells Sold

To Finished Cells Filling	180		13[illegible]6845
" Work in Progress	73		1[illegible]4400
	66		456.45
1807	2030.45		
1870	2[illegible]55.55		
	4[illegible]7.7		

To charge Cost of Cells Sold with A-6 Cells and Equipment shipped during month of September, 1911, as follows:

A-6 Cells

1000	@ 11.25	$	12,250.00

1807 Trays

1 Cell Tube Sup.	1 @	.85	.85
3 " "	3	.90	2.70
4 " "	2½	.95	1.95
5 " "	11	1.00	11.00
6 " "	10	1.05	10.50
7 " "	13	1.10	14.30
8 " "	14	1.15	9.60
6 " Cover	6	1.55	9.30
7 " Bushing	7	.85	5.70
5 " "	4	1.00	4.00
			70.35

1870 Misc Parts

066 Slugs	210 @	5.25	11.05
061 Connector Cap	775	18.00	139.49
067 " Jam	26	17.00	9.20
071 Blue Bus.	120	7.00	8.96
072 Cap "	76	7.00	5.32
966 Jacks	25	11.00	2.75
971 Mandrels	23	16.00	2.68
074 Gray Metal Jo	360	3.89	14.00
075 " Cupolite	270	.19	1.00
064 Jumpers Inside	1850	18.50	342.41
064 " Outside	1561	18.50	288.85
46 Misc Repairs			17.70
047 Felt Strips	2560	.06	153.60
			2[illegible]55.55

September 30. 1911

Sales of B-2 Cells

Book of Cell Sales

To Finished Cells Filling	180		4 0 5 1 7 4.
Work in Progress	73		3 6 5 5 0
	46		3 7 3 0 0
1907	47,005		
1909	34,026		
	273,331		
1910	37,300		

To change Cost of Cells Sold with B-2 Cells and Equipment Purchased during month of Sept. 1911, as follows:

B-2 Cells.

1350	@ 27¢	$364.50

1907 Issues

4 Cells	4	@ .50	2.00
3 "	1		.55
4 "	1	.60	.60
5 "	.55	.65	3.575
7 "	4	.70	1.40
8 "	1		.75
13 "	6	1.00	6.00
			47.05

1890 Miscellaneous

B.C.C. Issues	322	@ .324	3.01
10 Cr Cross Bond	1137	.92	10.37
B.C.C. " Note	1792	.62	11.34
Journals	35	2.00	.70
960 B Manuals	7.	7.26	5.01
966 Books	35	1.00	4.18
074 Long Stockbooks	130	3.90	5.07
075 " " Folios	21.	.30	.57
B.C.C. Cut Cotton Mailers	90	.08	.57
Th. Cells	9.	.13	.39
Th. Notes	18.	.30	.54
Th. Mailers	18	.07	.14
B.C.C. Dunnage Wds. (Wooden Stockbrace Boards on Backs of Plates)	130		.13
B.C.C. Checkbooks	108	.50	.54
1890 Gas Generators (Estimated)	1.0		37.33
904 Filler Hose	119 - 6 Mtr @ 12.18		7.28
			306.39

September 30. 1911

Sales of B-2 Cells

Book of Cell Sales

To Finished Cells Filling	180	7 6 7 1 3 0	
Work in Progress	73		7 3 6 4 0 8
	46		4 0 7 2 2
1907	47,005		
1909	177,100		
	224,105		

To change Cost of Cells Sold with B-2 Cells and Equipment Purchased during month of September, 1911, as follows:

B-2 Cells

1593	@ 45¢	716.68

1890 Issues

4 Cells	5.5	@ .75	4.75
5 "	1.73	.80	1.38.40
6 "	.46	.85	.39.15
7 "	.8	.90	7.20
13 "	.4	1.00	4.00
			1.77.40

1890 Miscellaneous

B.C.C. Issues	390	@ .324	3.13
B.C.C.	998	1.50	14.97
B.C.C.	3.46	.40	13.38
Journals	149	2.00	3.38
960 B Manuals	191	7.26	12.87
966 Books	109	11.00	11.99
074 Long Stockbooks	506	3.90	19.67
075 Folios	1114	.30	3.34
B.C.C. Cut Cotton Mailers	2.0	1.00	2.00
Th. Cells	3.0	.13	1.09
" Notes	6.0	.30	1.80
" Mailers	6.0	.07	.42
Bd. Stamps:			
1 Cy. Pos	1056		9.50
2 "	120		3.96
B.C.C. Folio Notes	1.0	.50	.50
075 Cell Folios	1.0	2.00	.20
Unused Filler Hose	35	2.00	7.00
Sundry Cross Bond	3	.20	.60
			179.80

September 30. 1911.

Sales of Filling Outfits

Cost of Filling Outfits Sold

To Work in Progress	133		451.00	
" 1890	66			421.00
	4			

To charge back of Filling Outfits Sold with Filling Outfits shipping during month of September as follows:

9/1 Fillers	53	
9/1 Dry Cells	77	
9/3 Cells	53	
9/6 Acid Complete	53	
9/6 Filler Stand Outfit	636'	
9/13 " Jackets	53	
9/29 Sleeve and Sal Myths	583'	

—30—

Sales of Parts

Cost of Parts Sold

To Work in Progress	197		451.31	
" 1907	66	61.63		451.31
		557.68		
1890	4			

To charge back of Parts Sold with Sleeves and Parts shipped during month of September 1911 as follows:

1907 Sleeves

9/1	9/4	SS	6	@ .80		4.80
6	"	"	4	.90		3.60
7	"	30"	4	1.50		6.00
7	"	Balance	7	.70		4.90
3	"	"	6	.75		4.50
4	"	"	7	.80		5.60
5	"	"	6	.85		5.10
6	"	"	6	.88		5.28
5	"	4.6 SS	6	1.50		6.00
6	"	"	6	1.05		6.30
3	"	Opaloscent	3	.90		2.70
4	"	"	13	.75		9.75
5	"	"	4	1.25		5.00
						61.63

(Omit)

September 30. 1911.

(Omit)

1890 Miscellaneous

666 Sleeve	54	@ .05	2.70	
581 Connector Pad	18	1.50	3.00	
661 " 4.6	209	1.50	3.00	
571 Blade Screw	200	.60	12.00	
671 "	767	.70	20.99	
871 "	568	1.50	8.50	
074 Cell Screw	60	.20	12.00	
011 Screw Cap	50	.20	1.00	
081 "	50	.25	1.25	
971 Washer	7	.15	.10	
960 "	7	.75	.50	
966 Jacket	18	1.75	1.50	
055 Packet	18	.50	.50	
007 "	18	.50	.50	
561 Connector	6	.05	.30	
081 "	30	.05	1.50	
971 Filler	1		2.00	
006 Jacket	200	1.75	3.50	
866 Sleeve	6	.08	.05	
184 Shipping:				
7 pm		18.55	12.19	
1 set		18.55	17.00	
891 Cell Cell Washer	1	1.00	.05	
7/8 Cell	1	.75	.05	
5/8 Cell	1	.50	.05	
3/8 Cell	1	.30	.05	
1/8 Cell	1	.07	.05	
016 Sleeve Top Cap	51	.05	2.55	
109 Screw Cap	6	.50	.30	
891 " "	6	.50	.30	
033 Filler Filler (See Shipping)			—	
Jumper Wire 50'	47		2.35	
Cellar Pad	6	.15	.90	
" 4.6	1	.18	1.44	
" 4.8	39	.50	2.97	
" Pad	5	.10	.50	
14.61 Stand Screws	16	@ .05	.33	
			557.68	

September 30. 1911

Fin Goods | | | 248 | 331 | 41 |
To Finished Cells Filled | | | 73 | | | 68.40
Work in Progress | | | 66 | | | 263.01

a/c 1807			6.40	
1808			2.40	
1870			154.46	Should be 54.71 See Jo entry folio 458
37175			99.75	

To charge "Fin Goods a/c" with Cells and Equipment shipped during the month of September, 1911, as follows:

Box Cells

15	@ 4.56		68.40

1808 Trays

5 Cell S.S. 3	@ .80		2.40

1870 Misc Parts

Item	Qty	Rate	Amount
B66 Lugs	6	@ .88	.05
B62 Conn Bars	12	1.47	.17
B20 " Nuts	30	.42	.12
900 Wrenches	3	7.16	.22
766 Jacks	3	11.00	.33
Funnels	3	2.00	.06
074 Tray Handles	6	3.90	.23
075 " Eyelets	12	.20	.02
B76 Bar Bolt Hooks	6	1.00	.06
5/16x4½ Mach Bolts	6	.43	.03
5/16 Nuts	12	.20	.02
5/16 Washers	12	.07	.01
Steel Boxes	3	2.00	6.00
066 Lugs	29	5.35	1.55
B66 "	9	.88	.08
561 Connectors	10	13.20	1.32
661 "	56	16.58	9.29
B62 "	16	1.47	.24
571 Insulators	9	6.40	.58
671 "	61	7.30	4.45
Sep. Top Caps	6	.05	.30
" " Spg	100		1.08
031 Pos Plates	3	1.03	3.09
049 Neg. "	3	.25	.75
971 Wrenches	5	16.00	.80
900 "	5	7.16	.36
966 Jacks	7	11.00	.77
072 Cell Insulators	138	2.20	3.03
Funnels	5	2.00	.10
Forward			35.11

September 30. 1911.

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Item		Qty	Rate	Amount
				35.11
064 Jumpers	Bro't Fwd 15 pcs / 1/8"	1885 lb / 1.30		2.83 / 6.47
Plugs		1		.90
801 A8 Cans		11	.38	2.80
601 A6 "		3	.20	.60
911 Fillers		1		4.
4040 Steel Box		1		2.
				54.71

1807 B Trays

2 Cell A4 S.S.	1		.70
7 " "	6	.95	5.70
			6.40

37175. Tetrachloronaphthalene 350 lb @ 28¢ 99.75

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Selling Expense 40-7 | 220 E | 5.75
To Work in Progress a/c 1870 | 1/66 | | 5.75

To credit Work in Progress a/c for a/c inspection work parts shipped during month of September and not charged: 3 Hydrometers @ 1.75

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Returns of A4 Cells a/c Sales

Finished Cells Filled | 73 | 418.55
Work in Progress a/c 1807 B | 66 | 8.50
To Cost of Cells Sold | 180 | | 427.05

To credit "Cost of Cells Sold" with A4 Cells and Equipment returned a/c Sales during month of September, 1911, as follows:

A4 Cells

55 @ 7.61 418.55

1807 B Trays

5 Cell SS 10 @ .85 8.50

September 30. 1911

Return of the Cells & Sales

Finished Cells Filled	73	1158.15	
Work in Progress	E 66	17.50	
" 1807 B			
To Cost of Cells Sold	180		1170.65

To credit "Cost of Cells Sold" and the cells and Equipment returned & sales during the month of September as follows:

The Cells

105	@ 11.03	1158.15	

1807 B Trays

7 Cells Sd	1	.85	.85
4 "	1	.95	.95
5 "	3	1.00	3.00
7 "	7	1.10	7.70
			17.50

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Return of 48 Cells & Sales

Finished Cells Filled	73	1575.75	
Work in Progress	E 66	38.20	
" 1807 B			
To Cost of Cells Sold	180		1613.95

To credit Cost of Cells Sold, and the 48 cells and Equipment returned & sales during month of September as follows:

48 Cells

110	@ 14.32	1575.75	

1807 Trays

3 Cells S.S. IV	100	1.00	
4 " " 16	145	23.20	
5 " " V	100	2.00	
		38.20	

September 30. 1911.

Return of B. Cells & Sales

Finished Cells Filled	73	46.65	
Work in Progress	66	8.80	
" 1808 136	E		
1870 644	E		
To Cost of Cells Sold	180		49.45

To credit "Cost of Cells Sold" and B. Cells and Equipment returned during month of September, 1911 as follows:

B. Cells

15	@ 2.77	41.55	

1808 B. Trays

5 Cells S.S.	3 @ .62	1.86	

1870 Mixed Cells

2.00 Trays	6 @ .08	.05	
1.00 Cross Bars	14	.05	.14
2.00 " Nut	3	.04	.13
4.00 Washers	3	.04	.12
Screw Co	3	2.00	.06
0.74 Washers	6	3.00	.18
0.70 Bolts	14	.70	.04
Ell Washer	6	1.00	.06
7/16 Bolts	6	.43	.02
" Nuts	14	.02	.02
" Washers	14	.07	.01
H.L.S. Stud Rods	3	2.00	6.00
			6.44

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Return of B.S. Cells & Sales

Finished Cells Filled	73	11.00	
Work in Progress	E 66	1.39	
" 1808 100	E		
1870 739	E		
To Cost of Cells Sold	180		12.39

To credit "Cost of Cells Sold" with B.S. Cells and Equipment not returned during month of Sept. 1911, as follows:

B.S. Cells

45	@ .24	11.00	

1808 B. Trays

5 Cells S.S.	.80	4.00	

(Sundry)

September 30. 1911

(Credit)

1870 Mise Parts

Lugs	8	@ .85	.07	
Cap Screws	70	.147	.39	
" Nuts	50	.40	.20	
Washers	3	7.00	.21	
Dowels	3	2.00	.06	
Eyes Nut Sh.	10	3.90	.39	
" Bolt	1½	.30	.04	
Oil Washers	6	1.00	.06	
Yo. Ist Rod Blks	6	4.5	.03	
Yo. Posts	14	.20	.07	
Yo. Washers	14	.07	.01	
Bolts Sh. Screws	3	2.00	6.00	
			7.39	

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Returns of Parts & Sales

Work in Progress 66 38

To Bigs B

To Cost of Parts Sold 147 31

To credit Cost of Parts Sold with Cost returned to Stores during month of September, 1911 as follows:

1870 Misc Parts

501 Yo Cap Screw	1	.15	.15	
501 Yo "	1	.23	.23	
			.38	

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Cost of Cells Sold

To Battery Assembling Expenses 181 9559.6

Work in Progress 147 947.77

" 4443 67 7.93

To charge Cost of Cells sold with costs of assembling cells into batteries - being charging over and adjusting Tray (20 cells) Month of Sept. 1911.

September 30. 1911

Returns of Yo Cells on Hand

Finished Cells Selling 73 980.11

Work in Progress 66 ~~89.0~~

To 1807 67 8.9

To Mains Ledger 16 989.01

To credit Mains Ledger Yo with Yo Cells and Equipment returned during month of Sept. 1911, as follows:

Yo Cells

1703	126 @	7.845	989.01
	8 " "	16.31	
		10.87	

1807 Trays

4 Cell Sd.	6	.85	3.40
7 " "	6	.95	5.70
			9.0

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Returns of Yo Cells on Mains

Finished Cells Selling 73 1415.07

Work in Progress 66 7.97

To 1807 105 67

1870 197 6

To Mains Ledger 16 1417.97

To credit Mains Ledger Yo with Yo Cells and Equipment returned during month of September, 1911, as follows:

Yo Cells

1707	113 @	11.035	1246.39
	11 "	10.33	113.63
			1360.02

+ charged prior to Mch. 1/10

1807 Trays

6 Cell Sd.	1	@ .105	1.05

1870 Misc Parts

701 Washers	1	@ 16.00	.16
702 Locks	1	11.00	.11
704 Jumpers	1	1.65	1.65
			1.97

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Battery Assembling Expenses 198 500 500

To Work in Progress 67 7.75

To charge Battery Assembling Expenses with Cost of Tetrachloronaphthalene used during month of Sept 1911

Sept 30. 1911

Returns of 48 Bottles on Hand

Finished Bottles Selling	73		144.00	3 36
Work in Progress	64			5 77
To 1909 465	E			8 49
1910 1867 1/2	E			
To Memo Ledger	16			144.00
To credit Memo Ledger this with 48 bottles and Equipment returned during month of September 1911, as follows:				
48 bottles			144.00	
48 @ 3			144.00	
1909 Drays				
3 Bottl 1.9 @ 3.00			2.70	
4 " " 3 .90			2.80	
6 " " 1.6 1.10			11.00	
			46.50	
1910 Miscellaneous				
Short Quart 25 1.50			3.13	
Short pint 55 1.47			.74	
Bottle Tops 55 2.00			1.10	
Connection 18 1.75			3.50	
Pint Corner 4 1.25			.50	
Jumper 10 pt 1.50			1.50	
5 gal 1.30			4.60	
Jack 1 11.00			11	
Mud 1 16.00			.16	
Stop Washer 18 3.90			.79	
" Eyelet 36 2.00			.07	
			1.87	
			48.37	

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Returns of Bar Bottles on Hand

Finished Bottles Selling	73		2 41	3 9
Work in Progress	66.67			3 41
To 1908 56	E			
1910 275	E			
To Memo Ledger	16			2.71
To credit "Memo Ledger" this with Bar bottles and Equipment returned during month of September as follows:				
Bar bottles				
9 @ 2.71				24.39
1908 Bar Drays				
7 Bottl 1 @ 56				.56

(Cont'd)

September 30 1911

(Cont'd)

1910 Miscellaneous			
Corner Pieces	14 @ 95¢		14
" Nuts	6	.14	.03
Bottle Tops	14	2.00	30
Trays	2	.88	02
Short Stop	7	5.00	35
7 Bar Equipment Cost	1	2.00	2.00
			2.84

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Returns of Bar Bottles in Memo

Finished Bottles Selling	73		159.60
Work in Progress	67		18.85
To 1908 465	E		
1910 1367	E		
To Memo Ledger	16		177.58
To credit Memo Ledger this with Bar bottles and Equipment returned during month of September 1911 as follows:			
Bar bottles			
31 @ 5.15			159.60
1908 Trays			
3 Bottl 1			.70
4 " 1			.75
5 " 4 @ 80			3.00
			4.45
1910 Miscellaneous			
866 Trays	12 @ 88		.10
867 Corner Pieces	31	14	4.34
868 " Nuts	15	.14	2.10
900 Washers	4	7.16	28.64
Jumper	1	2.00	.02
875 Tray Washer	5	39.	3.95
875 " Eyelet	16	30	.04
871 Bar Washer	5	1.00	.05
Tray Washer Eyelet	5	.05	.02
Tin Nut	16	.02	.03
Tin Washer	16	.07	.01
Wood Stop Bar	4	2.00	8.00
3 Bar Equipment	1		2.00
4 " " "	1		2.00
			13.62

Return of Misc. Parts on Memo

Work in Progress			
1807	7450		
1870	181		
1911	2400		
Materials & Supplies (Store)			
1807	1.00	7.50	
1870	1.00	1.00	
1911	1.00	24.00	
			7681
Misc. Parts			
1807	1.75	117.25	
1870	1.25	63.75	
			181
1911			
Solution	.05	24.00	
Stores			
4 Drums	10.00	40.00	

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Return of Filling Outfits on Memo

Work in Progress of 1870			20.00
To Memo Ledger			20.00
To credit Memo Ledger "Misc." with Filling Outfits returned during month of September, 1911, as follows:			
400 Filling Outfits @ .50		200.00	

Shipments of Acc cells on Memo.

Memorandum Ledger Acct	16	2137.97	
To Finished Cells Filled	73		2097.97
Work in Progress	66		40.00
1807	26.40		
1870	26.40		
	52.80		

To charge Memo. Ledger with Acc cells and equipment shipped on Memorandum during month of Sept 1911 as follows:—

Acc cells 297 @ 7.19 = 2097.97

1807 – Trays:

5 cell B.A. – 111	@ .75	11.90	
10 " " 10	1.25	5.00	
7 " " w/Bag	1.50	9.50	
			26.40

1870 – Misc. Parts.

1066 Lugs	16	.25	4.00
581 Connectors	154	.15	22.05
1047 Pole Nuts	260	.02	5.20
931 Washers	3	.16	4.80
766 Jackets	3	.11	3.30
934 Tray Holds	3.70		3.70
975 " " Lights	.50		.50
664 Jumpers 18 for 376			2.07
@ 1.20 per cent			3.09
			26.40

Shipments of Acc Cells on Memo.

Memo. Ledger	16	604.00	
To Finished Cells Filled	73		582.59
Work in Progress	66		21.75
1807	7.60		
1870	14.15		
	21.75		

To charge Memo Ledger Acct with Acc cells and equipment shipped on Memo. during the month of September 1911 as follows.

Acc Cells 53 @ 11.03 = 584.59

of 1807 trays:

5 cell B.A. 8 @ .95 = 7.60

(credit forward)

September 30. 1911.

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Contd from page 451

for 1870, Misc Costs, (Ex equipment)

066	Lugs	4	@ 5 5/8		.11
661	Commutators	20	16 3/4		4.00
669	"	8	17.—		1.36
067	Pole Nuts	80	1 1/2		1.17
671	Block Insulators	40	7 1/2		2.94
070	Bolts "	80	2 1/2		1.96
731	Washers	1			.16
766	Jacks	1			.11
074	Tray Holds	16	3 1/2		.56
075	" " Lights	20	2.00		.37
	new Jumpers 7 pr	40" @ 18¢			1.20
		40" @ 12			.05
					14.15

Shipments of A8 cells on Memo.

Memorandum Ledger

To Finished Cells Filled 17 48 5 7 5

Work in Progress 73 41 7 56

1807 6.05 69 13 84

1870 7.37

To charge Memo. Ledger Acct. with A8 cells and equipment shipped out on Memo. during the month of Sept. 1911 as follows:

A8 Cells 33 @ 14 3/4 486.75

for 1807, Trays

4	cells	3 d	1	4.45
5	"	"	2 1/2	2.00
6	"	"	1	1.60
				6.05

1870, Misc Costs

066	Lugs	4	5 5/8	.11
661	Commutators	13	19 3/4	2.57
067	Pole Nuts	32	1 1/2	.47
731	Washers	1		.16
766	Jacks	1		.11
074	Tray Holds	8	@ 3 1/2	.28
075	Tray Hold Lights	16	2 1/4	.23
066	Jumpers 12 Pr 96"			
		Lugs @ 18 3/4		2.16
		Wire @ 1.30		1.25
				7.37

September 30. 1911

Shipments of Bx cells on Memo.

Memorandum Ledger Acct.

To Finished Cells Filled 17 5 4 4 1 0

Work in Progress 73 68 3 3 6

1808 16.65 69 38 7 14

1870 22.09

38.74

To charge Memorandum Ledger Acct with Bx cells and equipment shipped out on memorandum during the month of Sept 1911 as follows:-

Bx cells 106 @ 4 1/2 / 477 1/2

for 1808, Trays

5	cells	Bd	7 @ .80	5.60
5	"	Bx	13 85	11.05
				16.65

for 1870, Misc Costs

B66	Lugs	18 @ .88		.16
B67	Commutator Bars	80	1 1/2	1.17
B00	" " Nuts	200	43	.34
766	Washers	8 @ 7 1/2		.53
766	Jacks	6	11.	.66
074	Tray Holds	40	3 1/2	1.56
075	Lights	10	2.00	.16
	Terminals	8	2.—	.16
B76	Washers	12	1.—	.12
	Bolts	12	7.3	.05
	Nuts	12	7.3	.05
	Washers	12	7.3	.07
070	Bolt Insulators	120	2 1/2	2.64
671	Block "	60	5 1/2	3.00
B66	Jumpers 6 pr 30"			
		Lugs @ 18 3/4		.53
		Wire 1.30		.39
5	Steel Boxes			10.—
				22.09

September 30. 1911.

Shipts of Misc Parts on Memo.
Memorandum Ledger Acct 17 — 654.50
To Work in Progress 63 — 544.50
%c 1807 — 328.75
1870 — 5.75
16912 — 180
544.50

Materials & Supplies 41 — 1.10
To charge Mine Ledger with miscellaneous parts and equipment shipped on Memo. during the month of Sept 1911 as follows:-

%-1807. Trays

3	cell	Ac	55	1. @ 3.	3.00
4	"	A-4	2.2	1.10 @ 8.	17.60
4	"	A-6	"	1. .75	3.00
5	"	A-4	"	5 .85	4.25
5	"	A-6	"	24 .15	3.60
5	"	A-8	"	14 .25	3.50
6	"	A-6	"	5 1.05	5.25
7	"	A-4	"	5 .95	4.75
8	"	A-4		158 @ .1	15.80
8	"	A-6		86 .15	12.90
10	"	A-6		6 .25	1.50
					328.75

%-1870 Parts
1 Filling Cups for tank 4.00
1 Hydrometer 1.75
5.75

%-16912. Solution
25 lb " @ .08 1.80
%-Memo:-
11 Drums returned @ 10c 1.10

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Memorandum Ledger 17 — 1.50
To Obsolete & Defective Stock 104 — 1.50
Wt 1 E-18 cell shipped on Memo.

October 1911

31

Factory Expense 211 f. — 47
3-5
To Plant & Equipment 86 b. — 47
To transfer charge for 3 pr. 6" Brass Plugs & 75 from Plant & Equipment to Factory Exp. as invoice Oct 10/6 Hammacher Schlemmer & Co Ship 10-310

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Free Goods 103 — 2.66
To Finished Cells Filled 33 — 2.66
To credit Finished Cells Filled with 2 A-6 cells scrapped – received with shipment of 47 A-6 cells from H.B. Coughlin Co. reg per Receiving Report 3011 – These two cells were replaced free of charge to customer
2 A-6 cells @ 1.33

See Journal pg 480

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Sales of Cells & Accessories Dis on A-4 cells 3.46.16 " " A-6 " 130.40 — 306 — 496.56
To Accts Receivable 10 ✓ — 496.56
Anderson El. Car Co
To credit Accts Rec,
Anderson El. Car Co for special trade disc. allwd. them for contract of 5% on following invoices:-
Sept 11 Reg %
Sept 23 / Oct 13 Consgt %
see details C.B. fol. 28
Remittance Recd 11

— 31 —

Sales of Cells & accessories (A-4 & 2) 306 — 2.26.80
To Accts Receivable 10 ✓ — 2.26.80
Anderson Electric Car Co
To credit Accts Receivable,
Anderson El. Car Co with special trade discount of 5% per contract as
On Invoice dated Oct 31
4 A-4 cells

31st October 1911—

Sales of A 4 bells

Cost of bells sold	181	1 6 7 2 6 . 1 1	
To Finished bells Filled	73		1 5 9 9 0 . 5 4
Work in Progress	67		7 3 5 . 5 7
1807	34 8. 90		
1870	386. 67		
	735.57		

To charge cost of bells sold with 4 bells and equipment shipped during the month of Oct/11

A 4 bells 2093 @ 7.62 / 15990.54

Acct 1807, Trays

2 bells Trays	26	.80	20.80
3 " "	39	.85	33.15
4 " "	50	.90	45.00
5 " "	34	.85	28.90
6 " "	16	1.00	16.00
7 " "	38	1.05	39.90
8 " "	38	1.05	41.80
9 " "	17	1.15	19.55
10 " "	55		66.00
12 " "	5	1.15	5.75
3 " Bots Trays	4	1.20	4.80
5 " " "	2	1.45	2.90
6 " " "	4	1.50	6.00
8 " " "	8	1.75	14.00
			348.90

Yr 1870 Misc Parts.

466 Lugs	178	5.25	9.50
561 Lockwasher	1003	13.25	133.40
577 "	5	.10 / 100	.50
443 Axle Nuts	4330	.85	36.80
96 Jacks	36	.11	3.96
771 Manubar	36	.16	5.76
474 Trap Handles	686	3.75	26.75
475 " Bagbolts	1374	.04	5.74
464 Jumpers	34 pairs @ 18.25		620.28
497 Frame wires	1.25 a.m.		38.18
			386.67

October 31. 1911.

Sales of A 6 bells

Cost of bells sold	181	1 8 8 0 5 . 5 5	
To Finished bells Filled	73		1 8 1 7 7 . 0 0
Work in Progress	67		6 4 8 . 5 5
1807	289.10		
1870	359.45		
	648.55		

To charge to cost of bells sold with 6 bells shipped (for sales) and equipment during the month of October 1911. as follows:

A 6 bells 1660 18.177.00

Yr 1807, Trays

2 bells Trays	7	@ .85	5.95
3 " "	4	.90	3.60
4 " "	22	.95	20.90
5 " "	11	1.00	11.00
6 " "	65	1.05	68.25
7 " "	23	1.15	26.45
8 " "	22	1.15	25.30
10 " "	6	1.65	9.90
			179.10

Yr 1870. Misc Parts

466 Lugs	140	5.25	7.49
661 Lockwasher	1416	15.75	223.41
667 "	12	.15 / 100	1.80
466 Jacks	26	11.25	292.50
771 Manubar	26	16	416
474 Trap Hdls	462	3.75	173.25
475 " Bagbolts	344	.04	13.76
443 Axle Nuts	3432	.85	291.72
464 Jumpers	146 @ 18.25		2663.90
Wire 1120' @ 1.25			26.91
			359.45

— 1 —

Discount Acct — 294 — 80. — 80

To Accts Receivable — 10

To correct error in footing of Cash Book - month of July 1911. Error occurred through insertion of .80 in disc. column to credit of Anderson Bl. Coal Co 7/10/10 after Cash Book had been footed

— 1 —

Edison Chemical Works — 40 — 4.75 — 4.75

To Accts Receivable — 10

Jno. F. Miller ✓

To charge to Edison Chemical Works invoice #9888 dated 7/10/11 billed to John F. Miller

This transfer made at requests of Mr Miller, store invoice credited by Edison Chem. Works to me on their Dept voucher.

— 1 —

Special Order Acct #1227 — 50. — 12.06 — 12.06

To Misc. Supplies & Repairs — 508

To transfer a charge for material per Store Out Ticket #835 dated 7/11/11 — incorrectly charged to Misc Dr R. - should have been debited to Special Order #c 1227

(See R.M. 145 - Factory Order)

— 1 —

Work in Progress 1170 — 67 — 97.75 — 97.75

To Free Goods — 405

To correct error in footing Journal entry "Cost of Free Goods" see Purch. Journal entry - folio 445

— 1 —

Sales of (A+B) cells — 306. — 40 — 40

To Accounts Receivable — 10

To correct error, entry in Analysis of Sales of Trade #1101 dated May 3/10 at $1544.— should be 1544.40

— 31 —

Materials + Supplies — 41 — 25.63 — 25.63

To Work in Progress — 67

To #039 — 6

To make price of 50 lbs of Copper Sulphate on Store Out Ticket #1017 dated Oct 13/11 @ 50¢ lb instead of 51¢

This copper sulphate was made of Copper Oxide sent by us to Edison Chem. Works

— 31 —

Materials + Supplies — 41 — 50.25 — 50.25

To Work in Progress — 67

To 1170

To cancel Store Out Ticket dated Sept 13/10 #1576 for 15 @ 3.35 ea. gal. Steel Drums paid @ 3.35 ea.

— 31 —

Materials + Supplies — 41 & — 58.80 — 58.80

To Factory Expense — 511

8-4

To cancel Store Out Tickets #357 dated Oct 5/10 for 1 crock @ $1.05 " " 17/10 for 6 " " bought of Dixion March Co @ 8.80

These crocks were charged to Factory Exp, 8-4 direct from the vouchers

October 31. 1911

Thos. A. Edison		120		1 2 3 4 7
Invoices 10345	.55			
10364	27.55			
10411	12.00			
10499	.37			
10501	.57			
10584	.55			
10588	1.88			
10703	79.50			
	1234.7			
Edison Chemical Works		20		1 9 4 4 . 8 3
1035	130.00			
1046	342.00			
407	30.00			
408	87.00			
334	.87			
335	46.67			
471	450.00			
472	110.00			
473	140.00			
474	70.00			
475	1.80			
476	284.80			
575	250.00			
583	.65			
590	318.00			
	1944.83			
Accounts Payable		105		3 9 4
Accounts Receivable		10		7 2 7 1 4 . 7
To Sales of bells & accessories		306		6 6 4 5 9 . 1 0
2493 A4 bells	33,535.70			
1666 A6 "	27,478.00			
151 A8 "	3146.00			
75 A8 11 "	1560.00			
1145 B4 "	6130.80			
728 B4 "	4753.40			
	66459.10			
Sales of Filling Outfits		316		2 6 . 0 0
Materials & Supplies		41		1 9 5 7 . 5 0

October 31. 1911

Shipping Expense		430		8 4 7 8
45-4				
Work in Progress		67		1 8 4 3 1 . 1 7
1491	13 883.17			
446	17400			
436	48.00			
	18431.17			
Sales of Parts		317		1 5 0 9 . 2 2
Miscellaneous Supplies & Repairs		348		6 3 6 3 3
Sales of Scrap		344		1 0 2 2
Royalty Acct.		150		4 2 40
Accommodation Purchases		30		1 8 8 4 19
Defective & Obsolete Stock		104		1 0 5 0 0
Furniture & Fixtures		98		3 4 50
Office desk from My Office sold to Frank Wagg Below Inv.				
Special Order Acct.		50		1 2 0 0
& 4477				
Advertising Acct.		438		2 2 11
50-3	6.50			
50-5	15.61			
Factory Expenses		411		1 1 2 2
15-3	1.80			
15-6	4.10			
44-5	.80			
45-7	6.50			
	11.20			
Administration & Bldg. Expense		450		7 0
60-5				
Distribution of Sales, month of October 1911 see details in Analysis of Sales				

October 31, 1911

Sales of bottles & accessories		306		7 0 3 0 . 5 5
bottles returned:				
50 A-4	573.75			
110 A-6	2020.00			
147 A-8	5667.80			
12 Box	774.00			
	7030.55			
Sales of Filling Outfits & F.D. rents		318		1 8 5 0 .
Materials & Supplies		41		2 1 0 . 0 0
Shipping Expenses		430		7 9 7
45-4	7.97			
	1.35			
	7.97			
Work in Progress		67		7 6 6
1691	6.16	67		
4260	1.50	67		
Sales of Parts				
	3.60	317		8 . 0 0
	2.40			
	3.00			
	8.00			
Accommodation Purchases		30		1 6 2 3 0
Defective & Obsolete Stock		107		3 4 2 . 0 0
31 Doz 8 oz bottles returned	54.00			
128 Long " "	288.00			
	342.			
Freights		448		3 1 2 . 5 .
Commercial Trucking 1 Box oil	7.60			
Delaware & Lackawanna	.85			
L. Whitney 1 Box oil stolen	6.40			
Marshall's Transfer Co. Delivery	14.40			
	31.45			
Allowances Acct.		307		7 5 5 3 8
Columbus Quaggy Co.				
Gross allowance on orders on 26 E 18 oz bottles	30.00			
Ordered Express Co. Allowance on bills for freight	8 80.37			
" " " " " "	46.61			
	7 5 6 3 8			
Profit & Loss Acct.		138		5 1 8 5
Adams Express Co.				
Allowance on bills prior to 10/1/11	2 5 0 5			
To Accounts Receivable	2 6 0 0	10		1 0 6 0 9 7
Distribution of Expense (except administration from Sales Ac Book) Month of Oct. 1911				

Oct. 31, 1911.

Sales of A & C bottles

Cost of bottles sold		181	7 4 3 1 9 6	
To Finished bottles filled		73		1 5 9 3 0
Work in Progress		67		7 4 6
1509	40.10			
1510	34.56			
	74.66			

To charge "Cost of bottles sold" with A & C bottles and equipment shipped, the sales during the month of Oct. 1911 as follows:

A & C bottles	151	7 1 5 9 . 30	
Per 1509, Trays			
4 oz bottle Trays @	1 25	5.00	
5 " " 15	1 25	24.50	
6 " " 1	1 25	1.60	
10 " " 6	2 25	13.50	
		40.10	
Per 1510, Misc. Acct.			
466 Lamps 10 @	5 25	.50	
861 Connectors 103	19 25	20.34	
966 Jacks @	11.—	2.—	
971 Wrenches @	16.—	.32	
947 Pole Nuts 79	.06	4.74	
974 Tray Bolts 45	3 75	1.88	
975 " Eyelets 7	.30	.10	
964 Jumpers 19 pr. @	15 25	2.89	
194 @	1 25	2.91	
		34.56	
Selling Expenses	450		1 5 7 5
40-6	1.75		
40-7	14.00		
Factory Expenses	411		2 0 7 .
15-6			
To Work in Progress	67		1 7 1 4 —
1870 B			

To credit Work in Progress for 1870 with Hydrometers and annoying parts delivered to Inspector or Salesman for use in inspecting or repairing

8 bottles			
861 Connectors	3	13 25	.39
661 "	3	16 25	.48
871 "	3	18	.54
873 "	3	12	.36
966 Jacks	1		.16
971 Wrench	1		.16
Hydrometers	9	1 25	11.25
			13.18

31

Factory Expenses — 211 f — 1 52 50

25-7

Shipping Expenses — 230 f — 101 67

To Operation of Trucks — 204 — 254 17

To apportion the cost of Operation of Trucks between — Factory Expenses, raw material inward, and Shipping Exp. shipts of batteries the outward. Estimated at 60% on a/c 25-7 = 152.50 and 40 " " 45-3 = 101.67 — 254.17

— 31 —

Finished Cells Assembled — 70 — 78 315 46

To Work in Progress — 67 — 78 315 46

To credit Work in Progress for cost of cells assembled during the month of Oct. 1911 as follows:—

	3679	A4	7.103	27 016.73
	3061	A6	10.2525	31 697.01
Equivalent in A4 cells 10.805/-	337	A8	13.439	4 553.77
	280	A8"	13.518	3 785.11
	1444	A4v	2.185	3 153.67
	840	B6	2.962	2 303.17
	1310	B4	4.203	5 507.—
				78 315.46

— 31 —

Taxes — 174 — 1 0 3 96

To Taxes Accrued — 156 — 1 0 3 96

To charge Taxes a/c with the taxes accrued during the month of Oct. 1911

(1/12 of taxes of 1910)

Finished Cells Filled — 73 — 7 7 3 4 8 3

To Finished Cells Assembled — 70 — 6 9 5 0 3 0 4

Work in Progress — 67 — 3 7 3 1 7 9

16 7 1 v

To charge Finished Cells Filled Acct with cells filled with electrolyte during the month of Oct 1911 as follows:

A4	3034 cells @ 7.103	=	21 556.66
A6	3083 " @ 10.525	=	32 457.38
A8	160	13.439	= 2 150.40
A8"	279	13.518	= 3 771.01
A4v	72	2.185	= 157.16
B6	775	2.962	= 2 295.05
B4	1071	4.203	= 4 500.21
		Cost of cells assembled	67 503.04

Electrolyte		Cells Filled			
8.33	1001.10	A4	3034	@ 7.103	= 23 379.88
.49	1510.67	A6	3083	10.525	32 403.05
.06	10.26	A8	160	13.439	= 2 150.00
.26	47.44	A8"	279	13.518	3 771.17
.98	70.56	A4v	72	2.185	160.17
.10	77.50	B6	775	2.962	2 295.55
.20	107.20	B4	1071	4.203	4 500.21
	3323.73				67 703.04
					73 734.83

— 31 —

Interest on Funded Debt — 136 — 2 5 0 0

To Int. on Funded Debt Accrued not due — 138 — 2 5 0 0

To charge Int. on Funded Debt with the interest accrued on the outstanding bonds of the company during month of Oct 1911.

— 31 —

Insurance Acct — 79 — 1 3 9 67

To Insurance Unexpired — 76 — 1 3 9 67

To charge Insurance Acct with the proportion of insurance premiums expiring during the month of Oct 1911.

—31—

Battery assembling Expenses	198	1773.93	
To Work in Progress	68		1773.93
27175			
To charge Battery assembling Expenses with the cost of Storaccumulators used on trays & cells during month of Oct. 1911.			

31

Free Goods			
To Work			

—31—

Cost of Cells sold	181	14.93	
To Work in Progress	68		14.93
4773			
To charge to cost of cells sold cost of changing over and adjusting trays. Ro. 4773			

—31—

Cost of Cells sold	181	2439.63	
To Battery Assembling Exp.	198		2439.63
To charge cost of Cells sold with expenses in connection with assembling cells into batteries during the month of Oct 1911.			

Sales of A & H Cells

Cost of Cells Sold	181	1188.51	
To Finished Cells Filled	73		1072.50
Work in Progress	67		116.01
4/c 1807	81.00		
" 1870	35.01		
	116.01		

To charge "Cost of Cells sold" with A & H cells shipped (with equipment) & sales during the month of Oct. 1911 as follows:

A & H Cells	75	1072.50	
4/c 1807. Trays			
3 cell Car Lighting w/ @ 32		81.00	
4/c 1870. Misc Parts			
161 Connector 4 x @ 12½		4.05	
164 Jackets 3 @ 11¢		.33	
731 Nipples 3 14		.42	
1785 Jumpers w/ fuse @ 12½		4.03	
1.05" @ .12		14.44	
1/2" Rubber Connector 3		2.67	
4.5" " " 3		3.48	
		35.01	

Sales of B & C Cells

Cost of Cells Sold	181	3473.56	
To Finished Cells Filled	73		3148.75
Work in Progress	67		324.81
1807	178.10		
1870	146.71		
	324.81		

To charge "Cost of Cells sold" with B & C Cells & equipment shipped & sales during month of Oct 1911 as follows:-

B & C Cells	1145	3148.75	
4/c 1807. Trays			
2 cell Trays 1	50¢	.50	
5 " " 116	.65	75.40	
7 " " 1	.70	.70	
8 " " 66	.75	49.50	
		126.10	
4/c 1870. Misc Parts			
B66 Lugs 399	.15¢	59.85	
1061 Connector Pins 4x1	.35	8.80	
B" " Bus Bars 4x1	.40	7.61	
Forward		3.74	

October 31. 1911

Sales of Bu cells contd.

	Forward		21.34
	Funnels 12 @ 2/-		3.00
966	B Nozzles 136	3½	9.70
966	Jaccks 136	11	14.96
970	Insp Holds 96	3½	9.09
975	" " Lights 48	.20	.79
	Steel Boxes 3 @ 2.00		6.00
	Signal boxes (wall) 66 @ 2/-		132.00
B16	Washers 64	.08	5.12
	Bolts 64	.03	.32
	Nuts 64	.02	.32
	Mc Washers 128	.07	.89
			192.21

Sales of Bu Cells

Cost of Cells sold 181 3 5 8 0 1 3

To Finished Cells Filled 73 3 3 6 3 . 3 2

Work in Progress 2 1 6 . 7 7

1808	115.65	
1870	101.12	
	216.77	

To charge to "Cost of Cells sold" Cells and equipment shipped, per sales, during month of Oct 1911 as follows:-

Bu cells 773		$3363.32
per 1808. Trays		
4 cells " 11	.75	8.25
5 " " 132	.80	105.60
7 " " 40		1.40
		115.65
per 1870, Misc Parts		
B66 Lugs 180	.08	1.44
B67 Connectors 279	1.47	8.21
B70 Connector Nuts 1002	.02	6.11
Funnels 79	2/-	1.58
966 B Nozzles 79	7½	6.03
966 Jacks 16	.11	1.76
970 Insp Holds 202	3½	7.07
975 " " Lights 504	.02	10.08
Steel Boxes 19 @ 2/-		38.00
B16 Washers 132 @ 1/-		1.32
Mc Bolts 132	.03	.72
" Nuts 264	.02	.53
" Washers 264	.07	1.8
Signal Cases (wall) 2 @ 2/-		4.00
Jumpers copper wire @ 10 ft	10¢	6.30
		101.12

October 31. 1911

Free Goods

To Finished Cells Filled 73 1 0 1 1 0 41.69

Work in Progress 57.41

1807	17.75	
1870	40.10	
1691 V	1.56	
	59.41	

To charge "Free Goods Acct" with shipments of cells and parts, during the month of October 1911, Gratis. as follows:

This should be	A4 cell	1	7.66
1 A6 cell instead of	A6 "	1	10.75
1 A4 cell, see correcting	B4 "	5	4½ 23.10
Jeanting Nov. 1911			41.69

per 1807 Trays

5 cells A4	5	.85	4.25
7 " A4 w/o lug	5	.85	4.25
4 " A6	5	.85	4.25
5 " A6	4	1½	4.00
			17.75

per 1870, Misc Parts

966 Lugs 144		5½	1.98
B66 " 1		.08	.07
661 Connectors 4		16½	.66
661 " 14		19.75	2.77
B61 " 14		1.47	.18
971 Block Insulators 1		6½	.13
971 Washers 3		.16	.48
966 Jacks 1		.11	.11
964 Jumpers 16 feet @ 11½			2.07
this 9¢ @ 13½			1.17
961 A4 Cases 3		14½	.44
B61 B4 " 3		14½	.27
Hydrometer 1			1.75
Filling Outfit			10.00
Steel Box 1		@ 2/-	2.00
Relays 16		@ 2/-	16.00
Wooden Box 1			1.50
			40.10

per 1691 V Electrolyte

Solution 19 lb		08¢	1.52

Sales of Parts

Cost of Parts sold			190	28669	
To Work in Progress			63		28669
1807		68.35	E		
1808		1.15	E		
1870		28697	E		
		28669			

To charge "Cost of Parts sold" with Trays and miscellaneous parts shipped for sales during the month of Oct 1911 as follows.

From 1807 Trays from stock				
2 cell Ac	Bk	2 @ .85		1.70
3 " "	S.B.	12	.70	10.50
3 " "	Bat	1		.90
4 " "	S.B.	12	.85	11.40
4 " "	Bat.	1		9.50
5 " "	Rep.	12	1.25	6.00
5 " Ac	"	1		.85
6 " Ac	Bat.	24	1.25	30.00
6 " Ac	"	3	1.25	4.50
6 " Ac	Rep.	3	1.25	3.75
7 " "	"	6	1.25	7.50
				68.35
From 1808. Bell Trays				
9 cell Bat Trays		1		1.15
From 1870. Misc. Parts				
561	Connectors	Ac	66 @ 13½	8.91
597	"	Iv	14	1.68
661	"	159	16⅔	26.37
667	"	33	.17½	5.61
861		200	.75	1.50
866	Lugs	50	.05	3.00
866	"	Iv	.55	.11
Jumpers 6 v per 1000 @ 1.00			@ 10.85	13.26
9.6 v per 1000 @ 1.00				17.34
966	Fuses	35	11	3.85
971	Nipples	34	16	5.44
974	Cell Insulation	383	2½	7.77
571	Block "	385	6⅔	25.64
671	" "	732	7½	68.40
871	" "	Iv	12½	1.50
016	Rep. Inf. Lamp	14	.76	.81
014	" " Valve	Iv	1.75	.18
026	Lid Guard	Iv	1.25	.13
	Filler Caps "B"	13	.05	.90
	Forward			190.64

Sales of Parts contd.				
		Amt. Forward		190.64
Filler Loop Drum "B"	6			.06
" Wire	6	1½		.05
Filler, Free Wire	1			2.00
" " Hose				2.70
Filler Hose	1 length			.53
" Loop Drum	14		.01	.14
047 Pole Nuts	18		.05	.16
011 Glass Lamps	6		.23	1.38
501	Lamp	7		1.47
601	"	3		.47
801	"	14		4.44
Steel Boxes 6 @ .22½				1.50
				216.79

Sales of Filling Outfits

Cost of Filling Outfits sold		188	260	
To Work in Progress		63		260.00
From 1870				

To charge "Cost of Filling Outfits sold" with shipments of Filling Outfits made for sales during month of Oct 1911.

3v Filling Outfits

Shipts. of Parts etc on Memo.

Memorandum Ledger		17	146.00	
To Work in Progress		63		66.00
From 1870	17.50			
1807	48.50			
Material Supplies		41		80.00
acct 1870 - Misc Parts				
661 Connectors	Iv	16⅔	1.98	
671 Block Insulators	Iv	7½	.38	
Dry Cells	11	.155	1.71	
Bell	1		.75	
Filler Hose	1		2.00	
Filling Outfits, complete			10.	
			17.50	
From 1807 Trays				
4 cell Trays Ac	4 @ .85		3.40	
5 " " Ac	19	1½	19.00	
7 " " Ac	3	1½	3.00	
10 " " Ac	3	1½	3.30	
10 " " Ac	6	2½	13.50	
			42.50	
From Material Supplies				
8 Drums @ 5.00		50		

October 31. 1911.

Shipts of A3 cells on Memo.

Memorandum Ledger 17 26.9.4.27

To Finished Cells Assembled. 70 4.47.38

Finished Cells Filled 70 2.200.34

Work in Progress 67 46.21

1807 34.75

1870 11.46

46.21

To charge Memo Ledger with A3 cells and equipment shipped on Memorandum during month of Oct. 1911 as follows:

A3 cells assembled 61 @ 7.50 = 457.50

" " filled, 200 @ 7.50 = 2200.34

Trays for 1807

3 cell Trays 2 @ .25 1.50

4 " " 1 .50

5 " " 1 .55

6 " " 14 .70 10.60

7 " " 8 .75 7.60

8 " " 7 1.00 7.00

10 " " 4 1.10 4.40

34.75

for 1870. Misc Parts

066 Lugs 12 .025 .30

766 Guards 2 11.- 3.30

971 Mouldings 2 16.- 3.30

064 Jumpers 16 pcs @ 1.05 2.64

1.64

047 Pole Nuts 698 .86 6.00

11.46

Shipments of A2 cells on Memo.

Memorandum Ledger 17 10.7.0.43.

To Finished Cells Assembled 70 41.4.00

Finished Cells Filled 70 6.4.6.05

Work in Progress 67 10.31

1807 8.00

1870 2.31

To charge Memo. Ledger with A2 cells & equipment shipped out on Memorandum during the month of Oct. 1911 as follows:

A2 cells Filled 59 @ 1.05 = 62.05

A2 " Assembled 40 @ 1.05 = 42.00

for 1807 Trays

5 cell Trays 8 @ .15 = 8.00

for 1870 Misc Parts

034 Tray Hole 16 .03 .48

038 " Lights 30 .02 .60

047 Pole Nuts 698 .86 1.20

2.31

October 31. 1911

A2 cells

Memorandum Ledger 17 6.1.6.50

To Finished Cells Assembled 70 2.6.8.50

" " Filled 70 3.4.3.00

Work in Progress 67 4.50

1807

To charge Memorandum Ledger with A2 cells and equipment shipped on memo. during the month of October 1911 as follows:

A2 cells Assembled not filled

50 @ 13.50 = 2.61.50

A2 cells Filled 50 @ 11.50 = 3.43.00

for 1807

10 cell Trays 2 @ .25 = 4.50

Shipments of A3½ cells on Memo.

Memorandum Ledger 17 3.7.4.11

To Finished Cells Assembled 70 3.3.8.00

Work in Progress 67 36.11

1807 27.00

1870 9.11

36.11

To charge Memo. Ledger with A3½ cells and equipment shipped on memorandum during the month of Oct. 1911 as follows:

A3½ cells assembled 80 @ 13.50 = 3.38.50

for 1807

3 cell Tray 9 @ .03 = .27

for 1870, parts

066 Lugs 2 @ .055 .11

034 Tray Holes 18 .03.50 .70

038 " Lights 36 @ .02 .07

Jumpers 8 pcs @ 18.50 1.50

1 Westinghouse Connector 1-14" .89

1 " " 1-45" 1.16

9.11

17 21.27

Memorandum Ledger 68 21.27

To Work in Progress Adj. for 67

To charge Memo. Ledger with 1 A2 cell shipped out on Memo. 2.00 in month of Oct. 1911.

31st October 1911.

Shipts of Bu cells on Memo.

Memorandum Ledger

To Finished Cells Filled	17	221	86	
Work in Progress	90			200 75
1909 4.35	68			21 11
1870 16.76	68			
21.11				

To charge Memo. Ledger with Bu cells and equipment shipped on Memo. during the month of Oct 1911 as follows:

Bu Cells 73 @ 2.75		200 75
Yr 1909. Trays		
5 cell " 1	.50	
7 " " 1	.70	
1 " " 4	.75	3.00
		4.35
Yr 1870. Misc. Parts		
B66 Lugs 2	.18	02
1061 Connectors 4	.35	04
B20 Connector Nuts 12	.42	05
034 Tray Handles 8	3.75	31
075 Eyelets 16	20	03
960 Wrenches "D" 1		16
911 Jackets 1		11
B76 Washers 2		02
Bolts 2		01
Nuts 4		01
Washers 4		01
Steel Boxes Full 4 @ 2		8.00
" " 5 " 1		2.—
Signal Cases 7 " 1		2.—
" " 8 " 2		4.—
		16.76

Returns of Misc. Parts Yr 1870.

Work in Progress				
1870	68	20	06	
To Cost of Parts sold	197			6 06
Cost of Filling Outfits sold	188			16 00

To charge Work in Progress Yr 1870. with parts in filling outfits returned to Sales during the month of Oct. 1911 as follows:

264 Jumpers 14 pcs. 12.85		2 26
108# 1.30		1.40
Filler Wire		2 00
		5.66
Filling Outfits 2 @ 5.00		16 —

Oct. 31. 1911.

Shipts of Bu cells on Memo.

Memorandum Ledger.

To Finished Cells Assembled	17	650	51	
" " Filled	70			13 50
Work in Progress	90			586 74
1907 13.00	68			50 27
1870 37.27				
50.27				

To charge Memo. Ledger with Bu cells and equipment shipped on Memo. during the month of October 1911 as follows:

3 Bu cells assembled @ 4.50		13.50
147 Bu " Filled 4.00		588.74
Yr 1909. Trays		
4 cell Trays 4 @ 3.50		2.00
5 " " 10	.50	5.—
6 " " 4		3.00
7 " " 4		3.60
		12.60
Misc Parts Yr 1870		
B66 Lugs 34	.18	3.06
Connectors 54	1.42	.76
B20 " Nuts 130	.42	.55
074 Tray Handles 22	3.75	8.25
075 " Eyelets 48	.20	10
Ferrules 12	20	02
1060 Jumpers 6 pcs	12.85	77.10
	1.30	07
B76 Washers 22	.01	02
Bolts 22	.03	10
Nuts 40	.02	10
" Washers 48	.02	03
966 Jackets 14	1.—	14.—
960 Wrenches 12	1.—	12.—
Steel Boxes (Full) 11 @ 2		22.00
Signal Cases (Full) 1		2.00
		372.27

Drums returned to Memo.

Materials & Supplies	41	40	00	
To Memorandum Ledger.	17			40 00

To credit Memorandum Ledger with Drums returned, on Memo, during month of October 1911 as follows:

4 Drums @ 10.00 40.00

Returns of A4 Cells to Sales

Finished Cells Filled	73	3,8,3.00	
Work in Progress	69	23.15	
1907			
1870	13.75		
	9.50		
	181		4,05.15

To Cost of Cells Sold

To credit 'Cost of Cells sold' with A4 cells and equipment returned to Sales during the month of Oct. 1911 as follows:-

5 - A4 cells @ 3.50	38.50	
a/c 1907, Trays		
2 - 3 cell Trays 75	1.50	
2 - 4 " " 80	1.60	
7 - 6 " " 95	6.65	
4 - 9 " " 1.25	4.50	
	13.75	
a/c 1870 Misc Parts.		
066 Lugs 2 .55	.11	
081 Connectors 36 .13	4.75	
966 Jackets 2 11.	.30	
971 Wrenches 2 16.	.30	
074 Tray Hole	1.07	
075 " Hole Eyelets	.11	
084 Jumpers 1 foot @ 18.5	1.51	
26' @ 1.30	1.69	
	9.50	

Returns of A4 cells to Sales

Finished Cells Filled	73	1,6,6,4.40	
Work in Progress		19.75	
a/c 1907			
To Cost of Cells Sold	181		1,6,8,4.15

To credit 'Cost of Cells sold' with A4 cells and equipment returned to Sales, during month of Oct. 1911. as follows:-

Have charged 110 cells, see footing fol. 473

110 A4 cells 15 @ 10.75	1,6,6,4.40	
a/c 1907 Trays		
2 - 2 cell Trays .85	1.70	
1 - 3 " "	.90	
4 - 5 " " 1.25	4.00	
1 - 6 " "	1.05	
11 - 7 " " 1.25	13.75	
	19.75	

Returns of A3 cells to Sales.

Finished Cells Filled	73	3,5,3.10	
Work in Progress	69	20.60	
1907			
To Cost of Cells sold	181		3,7,3.40

To credit 'Cost of Cells sold' with A3 cells and equipment returned to Sales, during the month of Oct. 1911, as follows:

A3 cells 247 @ 14.25	3,5,2.50	
a/c 1907 B		
1 - 3 cell Tray 1.35	1.35	
3 - 4 " " 1.45	4.35	
9 - 5 " " 1.50	13.50	
61 - 3 " " 4th 3.00	183.00	
	202.20	

Returns of B4 cells to Sales

Finished Cells Filled	73	5,7,7.50	
Work in Progress	68	38.46	
1908	27.10		
1870	11.36		
	38.46		
	181		6,1,5.96

To Cost of Cells Sold

To credit 'Cost of Cells Sold' with B4 cells and equipment returned to Sales, during mon. of Oct 1911 as follows:-

Should be only 110 cells, see correcting footing fol. 473

B4 cells 110 @ 4.25	5,7,7.50	
a/c 1907 Trays.		
3 cell Trays 33 .70	23.10	
5 " " 5 .80	4.00	
	27.10	

a/c 1870. misc. parts

Jumpers 2 @ .30	.60	
074 Tray Hole 61 .3.5	2.65	
075 " 1	.07	
966 Wrenches 1 .3.5	.07	
966 Jackets 1	.31	
4 wire Stick Posts 4 @ .20	8.00	
	11.36	

October 31. 1911

Cost of Cells sold

To Finished Cells Filled	161	483.00	
42 A 6 cells @ 10 75	90		483.00
5 B 12 " 4 52		22.10	

Above cells were included by mistake amongst returned cells in Cost of Sales Journal entries on fols. 476 + 477

Returns of A4 cells on Memo.

Filled Cells (Finished)	73	799.28	
Work in Progress	68	7.50	
1907			
To Memorandum Ledger	17		806.78
To credit Memo. Ledger with A4 cells and equipment returned, to Memo., during month of October 1911 as follows:-			
(27 shipt see fols 2 & 6) A4 cells 84 @ 9 50 = 798.00; 27. 7 50 = 202.50			
		1000.78	
to 1907 - Trans.			
7 cell Trans. 10 75		7.50	

Returns of A6 Cells - on Memo.

Finished Cells Filled	73	637.29	
Free Goods	148	10.95	
To Memorandum Ledger	17		648.24
To credit Memorandum Ledger with A6 cells and equipment returned to Memo., during month of Oct 1911 as follows:-			
+ shipt see fols 2 & 6 A6 cells 3 @ 15 22		45.66	
55 " 16 25		602.58	
		648.24	

Returns of A3 cells on Memo.

Finished Cells Filled	73	399.18	
Work in Progress	68	27.00	
1907			
To Memo. Ledger	17		426.18
To credit Memorandum Ledger with A3 cells and equipment returned to Memo., during the month of Oct. 1911 as follows:-			
+ shipt fols 2 & 6 A3 cells 2 @ 19 34 = 38.68; 27 " 10 30 = 287.50			
to 1907 - q = 2 cell Trans. off, 2 = 27.00			

October 31. 1911.

Returns of B12 cell on Memo.

Finished Cells Filled	73	27.50	
To Memorandum Ledger	17		27.50
To credit Memo. Ledger with B12 cells returned during month of October 1911 as follows:-			
1 B12 cell		27.50	

Returns of B4 cells on Memo.

Finished Cells Filled	73	23.10	
Free Goods	148	4.62	
To Memorandum Ledger	17		27.72
To credit Memo. Ledger with B4 cells and equipment returned to Memo., during the month of Oct 1911 as follows:-			
6 B4 cells (no equipt) @ 4 62		27.72	

Returns of Odds & F.O. on Memo.

Work in Progress	68	81.40	
to 1907	62.60		
1910	18.80		
	81.40		
To Memorandum Ledger	17		81.40
To credit Memo. Ledger with miscellaneous parts returned to Memo., during month of Oct 1911 as follows:-			
Box # 661 Connectors 18 @ 16 22		298.96	
667 " 6 17 50		105.00	
671 Block Insulators 50 7 22		362.50	
Filling Bottles 1		10.00	
		776.46	
to 1907			
Solution 779 8 .08		63.54	
		840.00	

D & E cells returned on Memo.

Obsolete & Defective Stock	104	15.00	
To Memorandum Ledger	17		15.00
To credit Memo. Ledger with D & E cells returned on Memo. during month of Oct 1911 as follows:-			
D12 Cells 6 @ 2 22		13.32	
E18 " 1		1.68	
		15.00	

November 1911.

— 1 —

Profit & Loss Acct. 179 — 1,4 50 —

To Claim Acct 56 — 1,4 50

To correct charge under "Claim" Acct. to Wells Express for Jan. freight in transit from Arnold - Mueller Co. This claim was charged to Wells Express both under Claim Acct in Gen'l Ledger, and under Wells Express Co. Acct in Accts Payable Ledger. See our R.M. bill #820 dated 1/10/11 and our Voucher #1293

— 1 —

Discounts (Gained) 3,94 — 0 6

To Accounts Payable 105 — 0 6

To correct error in footing discount column, credit side of Cash Book, month of June 1911 see CB folio 161. Footed as $3,94 when it should have been $3,88

— 1 —

Finished Cells Filled — Ac cells 90 — 28 66

To Free Goods 148 — 28 66

To correct Journal entry on page 455 charging Free Goods with 28 Ac cells as scrapped. These were Ac cells, see corrected entry below.

— 1 —

Free Goods 148 — 15 28

To Finished Cells Filled 90 — 15 28

To charge Free Goods with 28 Ac cells replacing 28 returned cells scrapped, received from H.B. Coleplin Co. on Receiving Report 3000. These replacements were made free of charge to Coleplin

C. 7.14

November 1911

— 1 —

Work in Progress 63 — 6 97

1870 / 76

To Mem. Ledger 17 — 6 97

To correct Journal entry on page 393 — Credit to 1870 $9.06 instead of $6.97

— 1 —

Work in Progress 63 — 60 00

To Materials & Supplies 141 — 60 00

To correct error in posting Journal entry on page 393, credit to (Store) Materials & footed in error to credit of Work in P.

— 1 —

Work in Progress E — 140 14

1909-09 / 68

To Materials & Supplies 141 — 140 14

To transfer charge, for lumber purchased to manufacture trays for invoice of Chas Sauter dated Oct 31-1911 Voucher 10-2467, from Stores to Work in Progress a/c

— 1 —

Factory Expenses 511 — 12 00

15-5 / E

To Adm. and General Expenses 511 — 12 00

60-2 / L

To transfer charge of $12.00 for engraved boards for Mr Buchanan billed to us by Lauderdale Co 10/11 (Voucher 10-2028)

— 1 —

Factory Expenses 511 — 14 85

2-4 / E

To Materials & Supplies 141 — 14 85

To correct distribution of Inv. Oct 6/11, Combination Rubber Mfg Co on Vchr 10-1781 - charged to stores on Voucher should have been charged to Factory Exp 11-4 as shown on bill

—1

Special Order 50 6 01
Rest 2740 ✓
To Accounts. Pay the L.B. Lathrop & Co. 108 01
To correct entry of Vch 10-2-9 in favor of L.B. Lathrop & Co. ✓ entered in Abstract of Expenditures as $1.02 instead of $1.01

—1—

Misc Supplies & Repairs. 349 7 00
To Work in Progress 68 6 7 00
Ac. 2105
To credit Work in Progress Amount charged out Oct. 31st
Ac. 2105 with proceeds of sales of Distilled Water – Credited to Misc. Supplies & Repairs Acct. in error

—1—

Factory Expense 158 7 75
15-6 E
To Work in Progress 68 7 75
2105 E
To correct an error made in journal entry Sept 30/11 – distribution of sales for that month – Sales of Distilled Water credited by mistake to Factory Exp. of 15-6

—1—

Materials & Supplies 41 33 2 83
To Misc. Supplies & Repairs 349 33 2 83
To cancel Store Out Voucher dated 31/10/11 # 2033 which covers 410 whole Incandescent Store sent to the Laboratory to be ground, and was later returned to Stores, no Inv Voucher being issued,
369 1/2 # @ 90¢ per lb 332.83

—30—

Thos. A. Edison 100 31 1.7
Invoice 10775 13.16
10804 3.64
10925 15.04
31.17

Edison Chemical Works 500 1911 9.8
Invoice; 10776 4.39 ✓
90 1.03 ✓
10800 100.— ✓
1 30. ✓
2 100.— ✓
11 145.50 ✓
42 3.98 ✓
73 19.15 ✓
74 134.75 ✓
75 50.— ✓
76 80.— ✓
10942 6.40 ✓
26 360.— ✓
27 30.— ✓
28 13.641 ✓
29 345.789 ✓
30 15. ✓
31 150.— ✓
32 150. ✓
33 100. ✓
34 10 ✓
35 80. ✓
11026 3.— ✓
116 6.19 ✓
1916.37
Cr 3018 4.37
1911.98

Accounts Payable 108 13.59

Accounts Receivable 10 108 71 3 13

To Sales of bulb and accessories 306 75 94 4 35
2200 A 4 36,741.71
1944 A 6 29 394.40
199 A 8 4 015.04
741 A 8 H 16,371.80
79 A 10 24 73.60
775 B 2 4 041.60
698 B 4 4 026.40
Contd. on next page 75 944 35

November 1911.

Distribution of Sales cont'd				
Sales of Filling Outfits 41 F.R. sold		315		2432.00
Materials & Supplies		41		1701.42
Shipping Expense 45-4		E 330		91.40
Sales of Parts	3306.94 13.—	314		3319.94
Miscellaneous Supplies & Repairs		319		477.63
Accommodation Purchases		30		141.26
Royalty Acct.		150		492.00
Factory Expense		311 E		1431.94
15-3			.10	
15-6	225 1419.24	1421.57		
15-7		10.27		
		1431.94		
Work in Progress		45		1642.64
acct. of		140.— E		
D.D. 2145		2.50 E		
" 4226		109.17 E		
16910		1390.17 E		
		1642.64		
Obsolete & Defective Stock		104		4710.24
from Sales of Scrap ind.		4104.44		
" Inventories ind.		605		
		4709.44		
Sales of Scrap		394		450.38
Administration & Gen'l Expenses 30-5		404 E		71
Battery Assembling Expenses 30-4		E 198		1.95
Distribution of Sales for month of November 1911, for details see Analysis of Sales				

November 1911

—30—				
Sales of Cells & accessories		306	1394.30	
Cells rctd. from customers				
134 Aa cells	19.50			
368 Ab "	5112			
437 Ag "	49.50			
— Bc	10.00			
167 Bd	107.60			
	1394.30			
Materials & Supplies		41	26.00	
Drum & tubing rctd. & Cells				
Shipping Expense 45-4		E 330	32.80	
Work in Progress 16910 110th Renewal Solution rctd.		45 E	6.50	
Sales of Parts	6.18	314	6.18	
Royalty Acct. charge cancelled		150	36.00	
Accommodation Purchases		30	45.50	
Factory Expense 4/c 25-7		E 311	1.00	
Free Goods	30	408	34.30	
Sl Box & Box to Anderson & Co 34.00				
Experimental Acct.		304	14.21	
Obsolete & Defective Stock		104	45.00	
Allowances Acct.		304	1.530.00	
Trade L. — Steel Boxes 10.—				
Ch. & Corp. Drainage 61.30				
Jas. Lister Inc. Steel Boxes 5.—				
Anderson, Bolenning 51.75				
Holcomb 1 doz. phonograph 18				
" Bolenning 3.75	153.00			
Thos. A. Edison Co. 2019	1316	190		57.64
	40.50			
Edison Chemical Works Co. 2009		20		1.497.30
Accounts Receivable		10		1.456.63
Distribution of Sales — Month of Nov. 1911. From Analysis of Sales				

November 1911.

— 30 —

Work in Progress — 574.95

To Work in Progress — 574.95

Adjustment Acct.

To charge Work in Progress Yc-037 with Copper Anodes on hand but not included in inventory.

Nov 1/p

130 cast Copper Anodes received from Silver Lake

31 lbs ea. = 4030 lbs @ .30¢ = 744.—

Less amt. of entry below correcting fine on anodes (copper) received from Edison Chemical Works and chgd. to Yc 037 in Oct. — 169.05

574.95

— 30 —

Work in Progress — 169.05

To Materials & Supplies

To credit Materials & Supplies Acct. with the difference between the cost of Copper Anodes received from Silver Lake, Edison Chem. Works, and the fine at which they are charged on Store Out tickets to Yc 037 during month of Oct 1911

Cost Oct 26 4500 lbs @ .30¢ = 901.60

charged out on Store Out tickets @ 16¾¢ = 732.55

169.05

— 30 —

Work in Progress — 53.13

To Obsolete & Defective Stock

To charge Work in Progress Yc-037 with 1771 lbs Copper Sulphate (recovered) used in month of November in addition to the quantity purchased.

@ .03¢ lb

November 1911

— 30 —

Obsolete & Defective Stock — 1021.73

To Work in Progress Yc-037 — 1021.73

To credit Work in Progress Yc-037 with materials recovered in manufacture of Plate during month of Oct. 1911 as follows:

(Credit to Yc-037 made in Cost Ledger only)

Nickle Scrap 1420 lbs @ .25¢ 355.00

Sludge 1508 lbs Nickle 1060 lbs @ .35 371.00

Nickle chips in machining anodes 28 lbs @ .25¢ 7.00

Trimmings: From cleaning drums 110 lbs Nickle Copper .15 16.50

From cutting sheets 1010 lbs .15 151.50

Nickle Fines 39 lbs @ .25 9.75

Copper Scrap, anodes made 1600 lbs @ .30¢ 48.00

Copper chips from machining anodes 7 lbs @ .30 2.10

Cosmos Copper 2135 lbs gross containing 43% metallic copper or 917 lbs @ .09 82.53

1021.73

— 30 —

Obsolete & Defective Stock — 706.05

To Work in Progress Yc 037 — 706.05

To credit Work in Progress Yc 037 with the following materials recovered in manufacture of Plate during mon. of Nov. 1911 as follows:

Nickle Scrap 916 lbs @ .25¢ 229.00

Sludge 927 lbs gross Nic 603 lbs @ .25 150.75

Nickle chips from drilling anodes 13 lbs .25 3.25

Trimmings from cleaning drums 63 lbs .15 9.45

" " cutting sheets 244 lbs " 36.60

Copper scrap, anodes made 115 lbs .10¢ 11.50

Cosmos Copper, obtained, 700 @ .09 63.00

Nickle Fines 210 lbs @ .25 52.50

Solution recovered in Depositing process in month of November from which there has been will be made about 5000 lbs of Copper Sulphate containing 30% metallic copper or 1500 lbs @ .10¢ — 150.—

706.05

-30-

Finished Cells Filled	90	7 6 4		
Free Goods	148	10 9 5		
To Free Goods	148		7 6 4	
Finished Cells Filled	90		10 9 5	

To correct journal entry on page 469 charging Free Goods acct with 1 A4 (included among other charges) this should be 1 A6 cell.

-30-

Free Goods	148	128 2 6		

To charge Free Goods with cells inspected, dismantled and replaced free of charge to customers as follows:

1 A4 cell Repair Order No 8 recd. from Crown Brewery
3 A6 . . . 802 . . . . .
1 A7 . . . 7 . . Anchor Brewery
1 A7 . . . 220 . Eldorado Brewery
1 A7 . . . 96 from Grand Rapids RC
2 A7 . . . 191 . Anchor Brewery

1 A4 cells		3.87
3 A6 .	11.00	33.00
6 A8 .	14.00	84.00
		128.26

Factory Expense	111	7 8 7		

To charge Factory Expense with 6 rotisouch, electric cell dismantled and replaced without cost to customer as follows:

1 A4 cell on Repair Order No 8 - cell recd from D M Mehring

To Finished Cells Filled	90		13 6 13	

To credit Finished Cells Filled with replacements made free of charge to customers

No invoices issued covering these deliveries

30

Shipping Expense 45-4	110	11 5 8 3		
Factory Expense 27-7	111	11 5 8 3		
To Operations of Trucks	201		23 1 6 6	

To apportion the expense of operating the trucks between Shipping Expense and carriage inward (Factory Exp) 50% to each.

-30-

Int. on Funded Debt	126	250000		
To Interest on Funded Debt accrued not due 135				
To charge Int. on Funded Debt with interest accrued on the outstanding bonds of the company during month of November 1911				

30

Insurance Acct.	127	139 67		
To Insurance Unexpired	76			
To charge Insurance Acct. with the proportion of insurance premium expiring during the month of Nov. 1911				

-30-

Taxes	127	172 67		
To Taxes Accrued	152			

To credit Taxes Accrued with the proportion of taxes estimated for the current year, applicable to the month of November 1911

	103.96
Plus 1/6 of the excess of the actual taxes for year of 1911 - 1308.93 over the estimate	1308.93
	1412.89
Excess	132.41
1/6 of this sum	68.71
	172.67

November 30, 1911

Experimental Acct. Filled	26		7 54		
To Finished Cells ~~Assembled~~	90				7 54
To chg. Experimental Acct. with one Ni Cell & 50 759 special for Mr Edison - experiment					
Finished Cells Assembled	70	34 067 60			
To Work in Progress	68			34 067 60	
To charge Finished Cells assembled with the cells assembled during the month of November 1911 as follows:-					

1553	A4	@ 7.04 55	$11,772.83
771	A6	" 10.[illegible]	10,310.15
190	A8	" 13.77 55	2617.25
280	A8 II	" 13.[illegible]	3882.71
75	A10	" 18.[illegible]	1327.11
13	A12	" 21.[illegible]	273.15
345	B5	" 2.785	960.99
641	B6	" 4.[illegible]	2799.73
12	B8	" 6.8813	82.58
			$34,067.60

Equivalent in Ni cells 4597 Ni cells

Finished Cells Filled	90	35 566 06			
To Finished Cells assembled	70			34 002 96	
Work in Progress	68			1562 10	
To 16,912					
To charge Finished Cells Filled with cells filled with electrolyte during the month of Nov. 1911					

A4 - 1789 cells	@ 7.04 55	12,595.33	594.27	14,077.43	
A6 - 655 "	10.[illegible]	6,942.49	344.75	7,377.05	
A8 - 255 "	13.[illegible]	3,511.55	166.34	3,677.85	
A8 II 281	13.[illegible]	3,733.96	173.62	3,907.58	
A10 75 "	18.[illegible]	1,396.17	62.64	1,458.81	
A12 75	21.[illegible]	1,632.50	70.54	1,703.04	
B5 385 "	2.785	1,072.13	38.57	1,110.70	
B6 469 "	4.[illegible]	2,114.55	93.80	2,208.35	
B8 12	6.88	82.58		82.58	
		$34,002.96	1562.10	$35,566.06	

November 30, 1911

Battery Assembling Expense	198	781 22			
To Work in Progress	68			781 22	
7175					
To charge Battery Assembling Expense with cost of Extra Clerk hire for the month of November 1911					
— 30 —					
Cost of Cells Sold	181	1,179 83			
To Battery Assembling Expense	198			1,179 83	
To charge cost of cells sold with expenses in connection with assembling cells into batteries — for month of November 1911.					

November 30 - 1911

Sales of Cells and accessories	306		7,146.68	
To Accounts Receivable	10			7,146.68
Anderson Electric Carbon				
To credit Anderson Electric Carbon with special discount of 5% allowed them on cells for contract - Allowance on shipts. (nov) made during month of Nov. 1911 as follows;				

Debits on

Remitted for 1/17 on CB 28

Nov 8	63 Ac, 1 Av	1087.80	
" 15	42 Av	45.36	
" 21	23 Ac, 4 Av	411.20	
		1544.36	
Less debits Mins. 1st of for	17 Ac, 3 Av	96.40	
		1447.96	
Net.	32 Ac cells	512 @ 7.00	224.64
	42 Av "	45.36	227.88
		1447.96 - 452.24	= 995.72

Remitted for Jan 1/12 on CB 28

	Av	Ac
Nov 15	480 Av	$51.84
" 21	120 Av	17.76
" 21	240 Ac	$38.40
Total	660	38.40
5% on	Av 33.6	1.92

Remitted for 1/23/12 on CB 29

Nov 21	120 Av	$19.44	5% 97.20
"	60 Ac	9.60	+ 4.80
			102.00

Debits on

	Av	Ac	
Remitted 1/6	227.88	25.60	253.48
" 1/19	396.00	177.00	573.00
" 1/23	97.20	4.80	102.00
	649.08	265.60	$914.68

November 30. 1911.

Cost of Cells sold	181	26,327.1		
To Finished Cells Filled	90		22,167.36	
" " Assembled	70		3,714.40	
Work in Progress	68		1,451.15	

1907	5,262.20	£
1870	6,475.75	£

To charge cost of Cells sold with A & C cells and equipment shipped, & c sales, during the month of Nov. 1911. as follows:

A & C Cells Filled	2864 @	7.74	22,167.36
A & C Cells Assembled	360	3.22	3,714.40

Yr 1907. Charge

2 cell	1	25 @	.25	6.25
3 "	"	49	.30	14.70
4 "	"	71	.45	31.95
5 "	"	43	1.00	43.00
6 "	"	24	1.25	30.00
7 "	"	53	1.10	58.30
8 "	"	131	1.15	150.65
9 "	"	20	2.00	40.00
10 "	"	81	1.75	141.75
15 "	"	4	1.50	6.00
				531.00

Yr 1870 - B.

066	Lungs	270 @	.53	143.10
561	Commutator	2665	.13	346.45
587	" Spec.	150	.06	9.00
003	Pole Units	6056	.90	544.10
070	Cell Insulators	116	2.10	243.60
571	Block "	60	6.00	360.00
966	Jacks	60	11.00	660.00
971	Nameplates	60	16.00	960.00
074	Tray Rods	720	2.50	180.00
075	" Eyelets	1920	.02	38.40
	Lead Screw Tray Rods	1	5.00	5.00
066	Jumpers	460 Spec.	3394	
		460 Spec. @	1.50	690.00
		3394 Std. @	1.25	4,242.50
				6,475.75

November 30. 1911.

Loss of bottles sold	181	1	9	7	0	9	5				
To Finished bottles Filled	90							1	7	8	1 5 2 8
" " Assembled	70							1	2	7	4 0 0
Work in Progress	65								6	1	9 6 0
1807 281.70											
1870 337.70											
619.40											

To charge loss of bottles sold with A-6 cells and equipment shipped to sales during month of November 1911, as follows:-

A-6 cells Filled 1095 @ 18½ 1781 5.28
A-6 " dry-mounted 120 @ 10½ 1274.00

To 1807.- Trays

4 cell Trays	35	@ 1.25	35.00
5 " "	88	1.05	92.40
6 " "	52	1.10	61.60
7 " "	12	1.15	13.80
8 " "	69	1.20	82.80
10 " "	6	1.30	7.80
			281.70

To 1870, Misc. Costs

066	Lamps	114	5½	6.27
261	Commutators	1077	16½	211.78
687	"	12	.30	3.66
047	Pole Nuts	3088	.9½	31.39
966	Jacks	20	11.—	2.64
971	Knurlers	24	16.—	3.84
074	Tray Holds	204	3½	14.96
075	Eyelets	1000	.30	3.00
	Filling Corks			10.00
084	Jumpers 151 feet @ 18½			27.46
	1349' @ 1½			17.56
				337.70

November 30. 1911.

Loss of bottles sold	181	2	0	3	9	5					
To Finished bottles Filled	90							1	3	1	2 8
" " Assembled	70							1	6	5	2 4 0
Work in Progress	65								1	0	2 7
1807 64.00											
1870 51.27											
115.27											

To charge loss of bottles sold with A-8 cells and equipment shipped to sales, during the month of November 1911 as follows:-

A-8 cells Filled 79 @ 14½ 1131.28
" " Assembled 120 @ 13½ 1652.40

To 1807 Trays

2 cell "	7	1.25	8.75
4 " "	5	1.60	8.00
5 " "	8	1.75	14.00
6 " "	20	1.85	37.00
1 " "	1		1.25
			68.00

To 1870, Misc. Costs

066	Lamps	12	@ 5½	1.32
261	Commutators	164	19½	32.02
047	Pole Nuts	393	.8½	3.34
966	Jacks	4	11.—	4.40
971	Knurlers	4	16.—	6.40
074	Tray Holds	20	11.—	2.20
075	Eyelets	100	.30	3.00
084	Jumpers, 35 feet		18½	6.63
	Misc. 393' @ 1½			4.91
				51.27

November 30. 1911.

Cost of bottles sold	181		2 4 2 3 5 3		
To Finished bottles Filled	90			2 0 1 9 1 2	
Materials & Supplies	41			1 0	
Work in Progress	68			3 7 4 4 4 0	
1905		115.14			
1870		273.26			
1671		2.40			
		374.40			

To charge cost of bottles sold with Bx bottles and equipment shipped to sales, during the month of November 1911 as follows:

Bx cells	705 @ 2 30/100		1016	52
To 1905, Trays				
2 cell "	4	.70	2.80	
4 " "	15	.76	11.40	
5 " "	50	.86	43.00	
7 " "	2	107	2.14	
8 " "	49	1.20	58.80	
			115.14	
To 1870 Misc. Costs				
B66 Lungs	220	50	11.00	
1667 Connectors	607	10	60.70	
Bx " Necks	1450	45	6.52	
Funnels	56	2	1.12	
966 Jackets	57	11	6.27	
771 Manches	57	16	9.12	
974 Tray Holds	164	3 25	5.61	
075 Eyelets	228	.02	57	
B64 Jumpers	11 pcs	16	1.76	
Wire	66' @ 1 25		.86	
2 cell Steel Cases	44 @ 3 50		154.00	
07 Bx Digest Cases	5 " 2		11.05	
			273.26	
1671 Solution	30# @ .08		2.40	
1 Drum			10.	

November 30. 1911.

— 30 —

Cost of bottles sold	181		2 4 2 3 5 3		
To Finished bottles Filled	90			2 7 7 4 7 2	
" " Assembled	70			4 5 2 00	
Work in Progress	68			1 8 5 50	
To 1907	92.65				
1870	92.85				
	185.50				

To charge "Cost of bottles sold" with Bx cells and equipment shipped, to sales, during the month of Nov. 1911. as follows:-

Bx cells Filled	591 @ 4.65		2734.32	
Bx " Assembled	100	4.52	452.00	
To 1907 Trays				
2 cell "	2	@ .70	1.40	
5 " "	103	.80	82.40	
6 " "	3	.85	2.55	
8 " "	3	1.00	3.00	
10 " "	3	1.10	3.30	
			92.65	
To 1870. Misc. Costs				
B66 Lungs	168 @ .50		8.40	
B67 Connectors	435	10	43.80	
Bx Necks	1396	.45	628.	
Funnels	32	2.00	1.60	
974 Tray Holds	220	3 25	7.15	
075 Eyelets	466	.02	9.32	
966 Jackets	77	11	8.47	
771 Manches	77	7 25	5.58	
B64 Jumpers	29 pcs @ 16		4.64	
130' Wire @ 1 25			2.36	
1 Steel Boxes			2.00	
			92.57	

November 30. 1911.

Cost of Cells Sold. 191 11 4.40 2.10

To Finished Cells Filled 98 1.0 327 14

Work in Progress 68 1 101 0 6

% 1807 745 25 6

1870 355 81 6

1101 06

To charge cost of Cells Sold with A & H cells and equipment shipped, % sales during the month of November 1911 as follows:

A & H Cells 721 @ 10 30/40 7207 12

% 1807, Trays

3 cell box Lighting 143 @ 32 72 00

5 " " 5 3 25 16 25

7423 25

% 1870, Misc. Parts

561 Connectors 570 @ 2.00 1140 00

564 Jumpers 2.00 per C 1255 41 47

Wire 7200' @ 1 25 182 76

766 Jacks 38 @ 11 3 08

771 Terminals 38 16 4 48

24" Jumpers made

a Working Jumper Committee

no one cents 38

50 — do — 1

45" — do — 27

56 N. Connectors @ 19 10 37 44

56 Jumpers @ 2.00 11 20

1937' Wire @ 1 25 24 15

3555 81

Cost of Cells Sold 191 15 52 21

To Finished Cells Filled 98 177 5 13

Work in Progress 69 77 08

1807 37 00 6

1870 37 08 6

77 08

To charge cost of Cells Sold with A & H Cells and equipment shipped, % sales during the month of Nov. 1911 as follows:-

% 1807 - Trays

5 cell Trays 14 2 25 31 50

6 " " 3 2 6 00

37 50

Contd. on p. 499

November 30 - 1911

% 1870 - Misc. Parts

1566 Lugs 8 @ 1.13 9 04

1561 Connectors 41 @ 68 27 88

766 Jacks 1 11

771 Wrench 1 16

564 Jumpers 4 per C @ 15 1 00

% 6 @ 25 6 25

2376 Terminal Jumpers 4 @ 15 6 00

39 58

Cost of Parts Sold 191 3644 96

To Work in Progress 68 3644 96

% 1807 3555 60 6

1870 39 36 6

3644 96

To charge cost of Parts Sold with miscellaneous parts shipped, % sales, during month of Nov. 1911 as follows:-

% 1807 - Trays

2 cell Tray L.A. 1 25

5 " " A.H. 14 2 50 10 50

6 " A.H. B.H. 13 @ 12 12 00

6 " " A.A. 4 1 25 4 50

7 " " A.A. 4 1 75 7 00

8 " " A.A. 5 1 25 7 50

2 cell A.A. B.H. 4 .85 3 40

3 " " " 2 .70 1 80

4 " " " 2 .95 1 90

5 " " " 14 1 — 14 00

5 " " A.A. 5 1 25 6 25

6 " " B.H. 14 1 25 17 50

7 " " A.A. 4 1 75 4 60

3 " A.H. A.A. 4 .75 3 00

5 " A.H. A.A. 1 50

76 36

% 1870 Misc. Parts

566 Lugs 140 @ 5 25 7 70

561 Connectors 3 @ 16 25 48

561 " 14 13 25 1 88

561 " 14 2 — 2 80

571 Bell Jr. 14 6 00 5 88

471 " 48 7 25 19 30

047 Odd Parts 34 .50 60

Forward 38 05

November 30 – 1911.

Entry cont'd. from fol. 499

	Forward			38.05
009	Stuffing B. Gasket	25	@ .63	.16
966	Jacks	57	@ .11	6.27
471	Wrenches	55	16.–	8.80
016	Sep. Top Caps	24	1.20	29
011	Gland Caps	86	2.40	2.06
080	" "	53	3.50	1.86
072	Button Insulators	1530	2.20	33.66
	Tray Hold Eyelets	8	@ .20¢	02
074	Tray Handles	4	3.90	16
031	Pos. Plate	3000	@ 1.06	3180.00
	Cases A6	11	@ .20¢	2.20
	" A8	30	.26	7.80
	" B2	1		.13
	Filler & Hose "A"	2	@ 3.00	6.00
	" Hose & Wire "B"	1		3.00
	Filler Spec. A12	1		5.00
	Filler & Wire A			2.00
	Filler, with batteries & bell			4.00
B16	Filler Caps "B"	3	@ 2.50	08
	Dry Cells	4	16¢	.64
	Hydrometers	3	1.75	5.25
	Bottom Slat for 7 cell A2 tray			.15
	Steel Boxes			
	49 B2's		@ 2.–	98.–
	64 B4		2.–	128
064	Jumpers	57 pcs	@ 18.85	10.74
	Wire 1176'		@ 1.30	15.28
				3554.60

Cost of Filling Outfits sold.	188		343.00	
To Work in Progress	68	6		343.00
1870				
To charge Cost of Filling Outfits sold during the month of Nov. 1911				
41 Filling Outfits complete				

Edison Storage Battery Company Records
Journal #2 (1911-1913)

This journal covers the period November 1911-November 1913. Chronological entries provide information about transactions posted to accounts recorded in the general ledgers. The spine and front cover are both stamped "Journal," "2," and "E.S.B.Co." The spine is also marked "1911 to 1913" and "1913." The book contains 601 numbered pages; it has been used to page 595.

[REDUCTION RATIO = 16:1]

November 30. 1911.

Memorandum Ledger (A4)		17		3193 61	
To Finished Cells Filled		90			3026 34
" " Assembled		70			82 94
Work in Progress		69			84 33
1870	34.23		6		
1807	50.10		6		
	84.33				

To charge Memo. Ledger a/c with A4 cells and equipment shipped on memo. during the month of November 1911 as follows:-

A4 cells Filled	391	@ 7.74		3026.34
A4 " Assembled	11	@ 7.54		82.94
				3109 28
a/c 1807 B Trays				
2 cell Trays (A4)	1			.85
3 " "	2	.90		1.80
5 " "	29	1.00		29.00
6 " "	3	1.05		3.15
7 " "	2	1.10		2.20
8 " "	2	1.15		2.30
9 " "	9	1.20		10.80
				50.10
a/c 1870 Misc. Parts				
066 Tags	16	5.50		88
521 Connector	132	13.20		17.42
966 Jacks	1			.11
971 Wrench	1			.16
074 Tray Hdls	84	@ 3.90		3.27
075 Eyelets				.34
047 Pole Nuts				6.91
064 Jumpers	19 pcs	@ 18.85		3.58
	120'	@ 1.30		1.56
				34.23

Memorandum Ledger (A8H)		17		380 96	
To Finished Cells Assembled		70			345 50
Work in Progress		69			35 46
1807	27.00		6		
1870	8.46		6		

To charge Memo. Ledger a/c with A-8H cells (dry) ship'd., on Memo., during month of Nov. 1911 as follows

A8H cells assembled	25	@ 13.82		345.50
a/c 1807 Trays				
3 cell Car Lighting	9	@ 3.-		27.00
a/c 1870 Misc. Parts				
064 Jumpers	8 pcs. 360"		18.85	1.50
			1.30	4.68
1-24" male Westinghouse Connector				
1-45" female -do-				.78
2 Westinghouse Connectors		.49		.40
2 Jumpers 69"				.70
				8.46

November 30 - 1911

Memorandum Ledger.

To Finished Cells Filled			17	1,649.81
" " Assembled			90	1,512.57
			90	53.10
Work in Progress			69	32.82
1807		18.40		6
1870		14.42		6
		32.82		

Inchange Memo. Ledger with A-6 cells and Equipment shipped on memorandum during the month of Nov. 1911 as follows:-

A6 cells Filled	147 @ 10½	1,614.57	
A6 " Assembled	5 14½	53.10	
1807 Trays			
4 cells -	10 @ 1½	10.00	
5 "	8 @ 1½	8.40	
		18.40	
1870 Misc. Parts			
066 Large	6 @ 5½	.33	
061 Connector	60	16½	7.76
074 Tray Hold	36	3.90	1.40
075 Eyelets	36	.30	.11
064 Jumpers	1 pr. @ 18½	1.50	
	84' @ 1½	1.47	
			14.42

Memorandum Ledger (A3)

To Finished Cells Filled			17	7,112.12
Work in Progress			90	7,011.68
			69	8.44
1807		5.50		6
1870		2.94		6
		8.44		
A3 Cells	49 @ 14½	7011.68		
1807				
2 cell Trays	2 @ 1½	3.00		
5 " "	2 1½	3.00		
		5.50		
1870				
066 Large	2 @ 5½	.11		
061 Connector	11 " 19½	2.17		
074 Tray Hold	3½	.21		
075 Eyelets	30 1½	.03		
064 Jumpers	1 pr. 18	.18		
	13	.13		
		2.94		

November 30, 1911

Memorandum Ledger.

To Finished Cells Filled			17	816.80
" " Assembled			90	21.70
			90	6.50

Inchange Memorandum Ledger with A14 cells shipped on memo. during month of November 1911 as follows:

1. A14 cells Filled	21.70	
3. A14 " Dry	21½	6.50

Memorandum Ledger (B7)

To Finished Cells Filled			17	4,646.46
Work in Progress			90	3,976.76
			69	69.88
1807		13.76		6
1870		56.12		6
		69.88		

Inchange Memo. Ledger Acct. with B7 cells and equipment shipped, on memorandum, during the month of Nov. 1911, as follows,

B7 cells 147 @ 2⅞		3,976.76	
1807, trays			
5 cell "	16 @ .86	13.76	
1870, misc. parts			
B66 Large	30 @ 5½		1.65
1061 Connector	90	10	9.00
B70 Nuts	204	45	1.08
966 Jacks	16	11	1.76
967 Manacles	16	16	2.56
B76 Washers	30	1	.30
968 Bolts	30	.43	1.29
" Nuts	60	.20	1.20
" Washers	60	.07	.04
Steel Boxes	15 @	2	30.00
8 cell 88 B7 " "	4	2½	8.80
Funnels	15	2	.30
			56.12

November 30 - 1911.

Memorandum Ledger Acct (B4)
To Finished bulls & Filled
Work in Progress

17		1	4	7	2	9	6			1	3	0	3	8	4
90															
67											1	6	7	1	2
	6														
	6														

1897	40.65
1870	128.47
	169.12

To charge Memorandum Ledger with B4 bills and equipment shipped on memorandum during month of November 1911 as follows:

B4 cells 281 @ 4.64 1303.84

4/c 1895

5	bills Trays	22	44	@ .80	35.20
5	" "	PM.	5	.75	3.75
6	" "	22	2	.75	1.50
					40.65

Misc Parts 4/c 1870

B66	Lugs	96	@	.50	48.00
1060	Connectors	203		10	20.30
B—	Nuts	56		.45	25.20
966	Jacks	45		11	4.95
970	Brackets	45		16	7.20
	Tunnels	44		2	.88
974	Tray Hills	104		3½	3.64
975	Bolts	204		.20	41.
971	Blk. Insulation	10		6.40	.64
874	bell "	20		2.35	47.
874	Jumpers 4 pos	11		18.15	1.99
B36	Machine	10	@	1.00	10.00
	Fin. Bolts	50		43	.86
	" Nuts	160		20	32
	" Washers	160		07	11.20
	Steel Boxes	40		2.00	80.00
					128.47

Memorandum Ledger
To Finished bulls & Filled
To charge Memorandum Ledger A/c with B6 cells shipped on memo during the month of Nov. 1911.

B6 — 6 cells @ 7.16 42.96

17			4	2	9	6									
90											4	2	9	6	

November 30 - 1911

Memorandum Ledger
To Materials & Supplies
Work in Progress

17			1	2	7	6	5	6							
41											2	3	0	0	
67											1	0	6	5	6
	6														
	6														
	6														

1897	358.15
1870	306.51
1895	404.20
	1068.86

To charge Misc. Ledger A/c with miscellaneous parts withdrawn & shipped on memorandum during month of Nov. 1911.

Trays 4/c 1897

4	cell-B4	Trays	6	@ .90		5.40
4	" A6	"	22,40	@ .75		33.00
4	" A6	"	B36	1		.75
5	" "	"	53	158	1.05	165.90
6	" "	"	53	5	1.10	5.50
8	" A4	"	"	42	1.10	46.20
8	" A6	"	"	30	1.05	31.50
8	" "	"	B.W.	7	1.10	7.70
11	" A4	"	S.L	4	1.25	5.00
						355.15

4/c 1870, Parts.

561	Connectors	150		13.25	19.88
661	"	170		16.125	27.40
557	"	35		20.	5.—
657	"	50		20.	10.—
1061	" New	50		10.—	5.—
	" Old	12		1.47	.18
B61	" New	50		10.—	5.00
	" Old	12		1.47	.18
966	Jacks	13		11	1.43
971	Brackets	13		16	2.08
011	Blood Caps	75		2.40	1.80
030	" "	75		3.50	2.63
B—	" "	12		3.25	39
B03	" "	12		2.65	.31
571	Blk. Insulation	100		6.00	6.00
671	" "				7.75
047	Old Nuts	50		.86	.43
B05	" B	10		.90	.10
017	Asp. Tap Lugs 4/0	146			2.—
003	Filler Cap Packing	25	@	.23	.58
047	Old Nuts	12		.86	.10
065	Jumper Wire	25 ft		1.25 ft	3.90
065	Filler Outfits	10		10.—	100.—
	Filler Wire	5	@	2.—	10.—
				18.15	5.17
0665	Jumpers 2 pos 36 in			1.20	93.60
					306.51
	Solution	2000 lb	@	.08	160.00
	Brooms	23	@	1.00	23.00

November 30. 1911

Free Goods

To Finished Coils Filled

Work in Progress

1807			3.20			
1870			11.68			
			14.88			

To charge Free Goods with coils and equipment shipped Canada during the month of Nov. 1911

44	Coils	1		2.74
Bas	"	10	@ 4.24	42.40
				100.54

To 1807 Drop

5	cells Bas Drop	4	@ .80	3.20

To 1870 Parts.

B66	Lugs	8	@ .50	.40
B61	Connectors	16	.10	1.60
074	Tray Hole	8	3.88	.31
075	Eyelets	16	.20	.03
	Terminals	4	.2	.08
964	Jacks	4	.11	.44
960	Wrenches	4	.16	.64
	Steel Bars	4	.2	8.00
B76	Washers	8	.1	.08
	6 Nuts	16	.03	.07
	" Bolts	8	.04	.04
	" Washers	16	.07	.01
				11.68

Selling Expense

40-6			.40
40-7			1.75

Factory Expense

15-6			

To Work in Progress

1807			.90
1870			2.15

To credit Work in Progress for inspection tray replaced by for parts shipped the Selling Expense

1 - 1 cell Ac Bat Tray		.90
1 Hydrometer		1.35
2 " " Refinders	.20	.40

345			1	1	8	42		
90							100	54
69							14	88
		6						
		6						
320					2	15		
311						90		
69							3	05
		6						
		6						

November 30. 1911.

Free Goods

To Work in Progress

345			1	5	9	71		
69							1	59 71
		6						
		6						
		6						

1807	38.85	
1870	116.98	
1871	4.08	
	159.91	

To charge Free Goods with miscellaneous parts shipped Canada during the month of Nov 1911

Drop No 1807

5	cells Ac B.W.	37	@ 1.05	38.85

Misc parts No 1870

066	Lugs	6	@ .55	.33
061	Connectors	14	16.88	2.32
067	"	7	.20	1.40
B61	"	1		.10
964	Jacks	2	11	.22
971	Wrenches	2	16	.32
671	Block Insulators	40	@ .77	3.10
072	Oil	20	2.22	.44
047	Tube Nuts	10	.16	.16
	Tray Hook	1		.25
	Tray Shot 10 cells to tray	2	.10	.20
501	Cans Ac	3	.17	.51
601	" Ac	1	.20	.20
801	" Ac	4	.26	1.04
1001	" Dr	1		.13
Box	" Bas	1		.13
	Relays 59	.90		80.10
	Filling Outfits			2.00
	Filler & Hose			.50
	Filler			2.00
	Steel Box			2.00
0665	Jumpers 3 pair 6" @ 18.85			57
	Wire @ 1.30			2.3
	1 Box Screws for Relays			.20
	2 Tubes for Hydrometers		.20	.40
	1 Tray Hol. for G & Co tray			.10
				116.98

Solution 51 lbs @ .08 4.08

November 30. 1911.

Finished bottles Filled — 90 — 1,238.87
Factory Expense — 1511 — 7.67
15-6 (1 box with wrappers)
Work in Progress — 69 — 2,470.70
Yr 1907
To Cost of bottles sold — 151 — 1,372.66
To credit cost of bottles sold with 44 cells and equipment returned, Yr sales, during the month of Nov. 1911

44 Cells	174 @	7.74		1346.76
Yr 1907 Trays				
4 cells	15	1.25		15.00
7 "	6	1.05		6.30
7 "	4	1.15		4.60
				1372.66

Finished bottles Filled — 90 — 40,316.76
Work in Progress — 69 — 7,667
1907 — 7,348
1870 — 319
To Cost of bottles sold — 151 — 47,983.63
To credit cost of bottles sold with 46 cells and equipment returned, Yr sales during the month of November 1911.

46 cells	368 @	10.92	4032.96
Yr 1907 Trays			
2 cell Trays	4 @	.85	3.40
3 " "	2	.90	1.80
4 " "	2	.95	1.90
5 " "	25	1.05	26.25
6 " "	21	1.05	22.05
7 " "	18	1.05	18.90
			73.90
Yr 1870 Parts			
264 Jumpers 7 pos.	78	18.05	1.71
		1.30	1.01
			2.72

Finished bottles Filled — 90 — 3,397,324
Work in Progress — 69 — 6,858.50
1907 — 151 — 3,404,234
To Cost of bottles sold
To credit cost of bottles sold with 48 cells and equipment returned, Yr sales during month of Nov. 1911,

48 Cells	237 @	14.35	3397.24
Yr 1907			
4 cell Trays	5 @	1.20	6.00
6 " "	35 "	1.15	50.50
			56.50

November 30. 1911

Finished Cells Filled — 90 — 7,714.88
Work in Progress — 69 — 7,357
1907 — 15,060
1870 — 48,317
To Cost of bottles sold — 151 — 2,485.75
To credit cost of bottles sold with Bx cells and equipment returned, Yr sales, during the month of Nov. 1911,

Bx cells	167 @	4.24	774.88
Yr 1907			
5 cell Trays	32 @	.80	25.60
Yr 1870 - Misc. Parts			
B66 Lugs	16 @	.08	.16
B61 Connectors	32	.12	.47
1060 " Nuts	334	.42	1.40
966 Jacks	32	.11	3.52
930 Nameplates	32	.12	3.84
Terminals	16	.13	.52
074 Tray Holds	28	.32	1.10
075 Brackets	56	.19	.11
Steel Boxes	19	2.00	38.00
B76 Washers	36	.01	.36
96 Bolts	36	.03	.17
" Nuts	72	.02	.14
" Washers	72	.01	.05
			48.31

Finished bottles Filled — 90 — 5,560
Work in Progress — 69 — 5,720
Yr 1907 — 2,600
1870 — 8,320
To Cost of bottles sold — 151 — 6,152
To credit cost of bottles sold with Bx cells and equipment returned Yr sales during month of Nov. 1911.

Bx cells	20 @	2.75	55.00
Yr 1908, Trays.			
5 cell "	4 @	.65	2.60
Yr 1870 - Misc Parts			
B66 Lugs	6 @	.08	.05
1061 Connectors	12	.15	1.80
966 Jacks	4	11.00	44
930 Nameplates	4	7.12	29
074 Tray Holds	8	3.92	31
075 Brackets	16	.19	.03
Terminals	4	.02	.08
Steel Boxes	1	2.00	
			3.27

November 30, 1911

Work in Progress	69					5 5 7 6					
1907		10.05									
1870		45.71									
To Cost of Parts Sold	17							5 5 7 6			
To credit "Cost of Parts Sold" with cost of parts returned "Scrapped" during the month of Nov. 1911 as follows:-											
Yr 1907 Trays											
3 cells A4			1		.85						
4 " "			8	@ .75	3.00						
6 " "			2	1.00	2.00						
					10.05						
Yr 1870 Mise Parts											
266 Lugs			2	@ 5.35	2.70						
261 Connectors			13	.09	1.18						
271 Pole Insulators			6	.62	3.72						
281 Cans			6	@ .26	1.56						
Filler Stones			1		2.00						
Steel Boxes			3	Bx of 10 @ 2.00	36.00						
284 Jumpers			27	pcs. @ .15	7.35						
Wire 277'	@ 1.2				3.60						
					45.71						
Factory Expense						.811		7 8 7			
15.6 (1 A4 cell scrapped)											
Free Goods (1 A4 " ")						.343		7 8 7			
Finished Cells Filled 166 A4						90		1 2 8 4 58			
Work in Progress						(-)		3 4 0 6			
1907											
1870											
						3 4 2 5					
To Memorandum Ledger	17								1 3 3 4 3 8		
To credit Memo Ledger Acct. with A4 cells and equipment returned on memo during the month of Nov 1911 as follows:-											
A4 cells			166	@ 7.92	1300.32						
Yr 1907 Trays											
3 cell Trays Bx	4			.85	1.70						
5 " " Q.R.	15			.75	11.25						
5 " " Bx	6			1.00	6.00						
					20.95						
Yr 1870 Mise Parts											
266 Lugs	2			@ 5.35	.11						
266 Jaws	1				.11						
271 Mouch					.16						
261 Connectors	34			.09	0.49						
271 Apr. "	12			.14	1.68						
271 Pole Nuts	336			.06	20.19						
284 Jumpers	8	pcs.		@ 1.25	1.00						
Wire 90'	@ .13				1.17						
					1311						

November 30, 1911

Finished Cells Filled (149 cells)	90						5 3 7 53				
Free Goods	343						2 1 7 44				
Work in Progress											
To Memorandum Ledger	17									5 8 7 47	
To credit Memo Ledger with A4 cells and equipment returned, on Memo, during the month of Nov. 1911 as follows.											
A 4 cells			51	@ 10.92	557.02						
Free Goods	343						1 4 8 32				
Finished Cells Filled	90						1 0 1 6 72				
Work in Progress	69						1 5 80				
1907		13.10									
1870		2.70									
		15.80									
To Memorandum Ledger	17								1 0 4 6 84		
To credit Memorandum Ledger with A4 cells and equipment returned, on Memo, during month of Nov. 1911 as follows;											
A 4 cells	7			@ 149.32	1031.24						
Yr 1907											
4 cells Trays	6			1.00	6.00						
5 " "	1			1.10	1.10						
6 " "	5			1.20	6.00						
					13.10						
Yr 1870.											
284 Jumpers	9	pcs.		@ 18.25	1.68						
Wire 75'	@ 1.2				1.07						
					2.75						
Finished Cells Filled	90						2 2 2 4				
Work in Progress											
1907		6.5									
1870	69	2.26					2 9 1				
To Memorandum Ledger	17								2 5 1 5		
To credit Memorandum Ledger Yr. with Bx cells and equipment returned, on Memo, during month of Nov 1911 as follows.											
Bx cells	1			@ 2.26	2.26						
Yr 1907											
5 cell Tray	1				.65						
Yr 1870.											
Steel Box	1				2.00						
Bx. Lugs	2			@ .50	.01						
1061 Connectors	4			.09	.04						
Fuse	1				.01						
266 Jack					.11						
96 Mouch					.07						
					2.26						

November 30, 1911

Finished Cells Filled
Work in Progress

90			2,41.28	
69			2,1.87	
1888		9.00		
1870		12.87		
		21.87		

To Memorandum Ledger

To credit Memo Ledger a/c with Bx cells and equipment returned, on Memo, during month of Nov., 1911, as follows:-

	Bx cells	5x @ 48¢	2,41.28	
	a/c 1807			
	5 cell Trays	10 @ .80	8.00	
	a/c 1870			
	Slab Boxes	6 @ .50	1.00	
	Bx1 Connectors	40 1¢	.40	
	1054 " Nuts	104 ½¢	.52	
	074 Tray Hole	20 3½¢	.70	
	075 Lugs	40 .20	.08	
			13.87	

Materials Supplies
Work in Progress

181			1,40.00	
69			41.5.48	
1807		10.50		
1870		64.46		
1891		1,00.92		
		1,15.88		

To Memorandum Ledger

To credit Memo Ledger a/c with miscellaneous parts returned, on Memo, during the month of Nov 1911, as follows,

	a/c 1807, Trays			
	10 cell Trays Ax	6 @ 1.75	10.50	
	a/c 1870, misc. parts			
	066 Lugs	6 @ 5.25	.30	
	561 Connectors	6 13.25	3.97	
	661 "	61 16.25	10.11	
	667 " Open	1	.17	
	96 Posts	3 11	.33	
	731 Manches	3 16	.48	
	064 Jumpers	36 pcs. 18.25	6.57	
	Wire 750' @ 1.25		12.50	
	074 Cell Indicators	105 3.25	3.31	
	571 Block Iron	56 6.25	3.50	
	671 " "	100 7.25	7.25	
	011 Glycerine Soaps	14 2.25	.32	
	010 " "	16 3.25	.52	
	Filling Bottles		.36	
	Filler with batteries and bell	1	12.00	
	097 Pole Nuts	104	3.25	
			64.46	
1891	Deduction	4x 29 @ .25	2.02.75	
1891	Bonus	14 @ 10.00	140.00	

December 31, 1911.

Cost of Cells Sold
To Finished Cells Filled
Work in Progress

181			6,1.74.78	
90				5,56.70.00
1807		403.50		
1870		203.68		
		607.18		
1891				6,17.18

To charge cost of Cells sold with A 8" cells and equipment shipped, & sales, during month of Dec. 1911 as follows:

	A 8" Cells	388 @ 14.75	5,67.50
	a/c 1807 Trays		
	2 cells	4C 50 @ 2.50	125.-
	3 "	1 88 3.-	264.-
	5 "	1 " 3.50	7.-
	6 "	1 " 3.75	7.50
			403.50
	a/c 1870 Misc. Parts		
	066 Lugs	6 @ 10.25	.60
	561 Connectors	416 10.-	43.20
	731 Manches	8	1.28
	964 Jacks		2.40
	097 Pole Nuts	776 1.25	9.70
	074 Cheat Holes		12.40
	064 Jumpers	132 pcs. 19.00	26.22
		4400' Wire 1.30	57.20
	6" Jumper (long one end)	6	
	30" " Medium Connectors	15	
	45" " " "	15	
	Long 36 @ 10.-		3.60
	Wire 1260' @ 1.25		16.38
	Medium Connectors		
	30 @ 49¢ ea.		14.70
			203.68

Cost of Cells Sold
To Finished Cells Filled
Work in Progress

181			1,30.1.48	
90				1,1.47.20
1891				54.28
1807		30.-		
1870		24.28		
		54.28		

To charge Cost of Cells Sold with A 10 cells and equipment shipped, & sales, during month of December 1911 as follows:-

	A 10 Cells	60 @ 19.25	1,147.50
	a/c 1807		
(1891)	10 cell Trays	6 @ 5.-	30.-
	a/c 1870 - Misc.		
	4 - 71 Jumpers with Long End		
(Ex 1891)	Dem. Iron		20.25
	2 Dem. Pine		
	6 - 3" Jumpers with Long & Diamond		

December 1911

—1—

~~Cost of Parts sold~~ Work in Progress A/c 1870 — 69 — 37 58
To Accommodation Purchases — 30 — 37 58

To transfer charge for 1577 Rubber Bottom Insulators supplied to Jas. Owen & Son Purchs. # 11-244 – billed to Tiffany & Co on Invoice # 11214, from Accommodation Purchases to ~~Cost of Parts sold~~, Work in P. 1870
Invoice of Tiffany was distributed in Analysis of Sales to the credit of Sales of Parts, & charged to Cost of Parts sold from Work in P. 1870

—1—

Accounts Receivable — 10 — 25
To Accounts Payable — 108 — 25

To correct error made in entering our Credit # 1703 in Abstract of Sales in Acct. Rec. instead of Acct. Pay. column
Credit of Western Electric Co.

—1—

Thos. A. Edison — 170 — 46 70
To Accounts Receivable — 10 — 46 70

To charge Thos. A. Edison with our invoice to him dated Aug 14/11 # 7334. Entered in Analysis of Sales in the Acct. Rec. instead of in General Ledger column

—1—

Accounts Receivable — 10 — 0 ✓
To Shipping Expense — 930 — 0 ✓
4 5-4

To correct error made in entering credit # 1700, 9/1/11, in Analysis of Sales. The credit was entered as $2.75, the actual credit being $2.75

—1—

Accounts Payable — 108 — 30 58
To Accounts Receivable — 11 — 30 58

To correct error in entering the following invoices in wrong columns in Analysis of Sales.

Sept 15	10054	.60
Oct ✓	10441	.25
" ✓	10443	.73
" 4	1007 ✓	28.50
		30.58

December 1911

—1—

Advances to Employees — 80 — 5.00
To Accts. Receivable — 11 — 5.00
To correct error in recapitulation of Cash Disbursements for the month of Oct 1911. See Cash Book

—1—

Accounts Receivable — 10 — 1.000
Washington Motor Veh. Co.
To Discount Acct. — 394 — 1.00
To cancel entry of a credit item of $10 in discount column in Cash Book fol. 100 to credit of the Washington Motor Vehicle Co.
This credit of $10 represents a returned drum, credit memo. for which was issued July 19/11

—31—

Accounts Receivable/Payable — 108 — 1,278.917
To Edison Chemical Works — 100 — 1,278.917

To correct error in entering voucher # 12-319 in Accts Pay. instead of Gen. Ledger column of Abstract of Expenditures (see p 79, Dec)

—31—

Accounts Payable — 108 — 1.80
Empire Tire Co. ✓
To Materials & Supplies — 41 — 1.80

To correct error in entering voucher 12-158, Empire Tire Co. for $65.52. By mistake it was entered as 67.52 instead of 65.72
1.80

—31—

Sales of Cells & accessories — 306 — 7,1.30
To Accts. Receivable — 11 ✓ — 7,1.30
Anderson Elec. Co. Co. ✓

To credit Anderson Elec. Co. Co. with the 5% special trade discount allow. them, on the following bills:

Dec 18 — 450 AA cells
" 23 — 360 " "
" 23 — 130 " "
" 23 — 430 " "
1370 @ 10.50 = 14,385.00
5% = 719.25

December 31 - 1911

Finished Cells Assembled	70	41,692.40		
To Work in Progress	69		41,692.40	
To charge Finished Cells assembled Acct. with the manufacturing cost of the cells assembled during the month of December 1911 as follows:				
2999 cells A4		2296.43		
151 " A6		163.21		
91 " A8		131.28		
6 " A8"		8.18		
146 " A10		265.28		
245 " A12		534.39		
757 " B12		2016.77		
1303 " B14		5718.26		
		41,692.40		

Cells Assembled
Work in Progress
E30.4.14

— 31 —

Finished Cells Filled	70	42,101.83		
To Finished Cells Assembled	70		40,333.59	
To charge Finished Cells Filled with the cost of assembled cells filled during the month of December 1911 as follows:—				

2998 A4	@ 7.73	23,174.04	
240 A6	11.13	2719.20	
91 A8	15.21	1372.19	
6 A8"	14.96	89.76	
132 A10	19.25	2511.30	
133 A12	22.82	3034.06	
757 B12	2.764	2092.35	
1379 B14	4.59	6329.61	
Cost of Finished Cells Filled		42,101.83	
Less Electrolyte		1768.24	
Cost of Finished Cells, Refilled		40,333.59	

To Work in Progress	69		17,628.24	
To credit Work in P. 4/6/912 with cost of Electrolyte as follows:				

2998 A4	@ .33	989.34
240 A6	.49	117.60
91 A8	.66	60.06
6 A8"	.76	4.56
132 A10	.87	114.84
133 A12	.98	130.34
757 B12	.10	75.70
1379 B14	.20	276.20
		1,768.24

December 31 1911

Shipping Expense	38	99.41		
404				
Factory Expense	47	99.42		
407				
To Operation of Trucks	44		198.83	
To apportion the expense of operation of trucks, for the month, between Shipping Exp. & Factory Exp., 50% to each				

— 31 —

Battery Assembling Expenses	195	1,000.0		
To Work in Progress	69		1,000.0	
77175				
To charge Battery Assembling Expenses with the estimated cost of the "Istra" used during the month of Dec 1911.				

— 31 —

Cost of Cells Sold	181	1,411.74		
To Battery Assembling Expenses	195		1,411.74	
To charge "Cost of Cells Sold" with expenses in connection with assembling cells into batteries, for month of Dec 1911				

— 31 —

Taxes	174	1,722.64		
To Taxes Accrued	180		1,722.64	
To credit Taxes Accrued with the proportion of taxes chargable against the month of December 1911.				
See Jr. folio 457				

— 31 —

Insurance Acct.	178	1,389.67		
To Insurance Unexpired	76		1,389.67	
To charge Insurance Acct with the proportion of insurance premiums expiring during the month of Dec. 1911				

— 31 —

Interest on Funded Debt	186	2,500.0		
To Int. on Funded Debt accrued not due	133		2,500.0	
To charge Int. on Funded Debt with the interest accrued on the outstanding bonds of the company during the month of Dec. 1911.				

December 31. 1911

Cost of Cells Sold

To Finished Cells Filled

Finished Cells Assembled

Work in Progress 1/c 1907 400.60

1870 174.00

To charge cost of Cells Sold with the cells and equipment shipped to sales during the month of December as follows:

A-4 cells - Filled 2880 @ 7.75 2263.50

A 4 " Assembled 360 @ 7.50 2757.50

1/c 1907 - Tanks

1 cell Tray 28 @ .85 23.80

3 " " 44 .90 39.60

4 " " 7 .85 5.95

5 " " 40 1.00 40.00

6 " " 38 1.05 39.90

7 " " 44 1.05 46.20

8 " " 76 1.05 79.80

9 " " 4 1.05 4.20

10 " " 71 1.05 74.55

11 " " 4 1.05 4.20

12 " " 5 1.40 7.00

15 " " 4 1.50 6.00

404.60

1/c 1870 Cuts

066 Lugs 248 .05 12.40

561 Connectors 2337 .13 303.48

567 " 21 .20 4.20

047 Pole Nuts 6000 .10 600.00

771 Washers 54 .10 5.40

966 Jacks 54 .10 5.40

974 Tray Holds 744 .05 37.20

975 " Eyelets 1088 .10 108.80

964 Jumpers (441 pr.) @ 19 83.79

4260 Wire @ .1 42.61

574.60

Cost of Cells Sold

To Finished Cells Filled 9944.11

Finished Cells Assembled 3401.41

Work in Progress 1/c 1907 157.00 3.00.80

1870 174.00 3.51.90

To charge cost of Cells Sold with the cells and equipment shipped to sales during the month of Dec. 31, as follows:

A6 cells Filled 727 10.93 8.000.00

A6 " Assembled 1200 10.93 13.200.00

(Carried on page 19)

December 31. 1911

Carried from page 18

1/c 1907, Trays.

1 cell Tray 3 @ .90 2.70

3 " " 4 .95 3.80

4 " " 5 1.00 5.00

5 " " 60 1.05 63.00

6 " " 29 1.10 31.90

7 " " 2 1.15 2.30

8 " " 30 1.20 36.00

10 " " 6 1.30 7.80

157.00

1/c 1870, Misc. Cuts

066 Lugs 54 @ .05 4.60

661 Connectors 685 16.50 113.02

667 " 60 .60 3.60

971 Washers 23 .16 3.68

966 Jacks 23 .20 4.60

974 Tray Holds 336 .33 11.09

975 Eyelets 576 .20 1.152

964 Jumpers 132 pr. @ 19 23.18

1020' Wire " .13 13.26

047 Pole Nuts 175 .90 157.50

194.70

— 31 —

Cost of Cells Sold 6001.64

To Finished Cells Filled 5734.46

Work in Progress 1/c 1907 162.70 27.70

1870 194.70

To charge cost of Cells sold with A-3 cells and equipment shipped to sales, during month of Dec. as follows:

A3 cells 391 @ 14.67 5734.46

1/c 1907, Trays

1 cell Tray 3 @ 1.25 3.75

2 " " 3 1.25 3.75

3 " " 60 1.65 99.00

5 " " 26 1.95 50.70

10 " " 6 2.75 16.50

172.70

1/c 1870, Misc. Cuts

066 Lugs 14 @ .05 1.40

661 Connectors 297 .20 59.40

667 " 60 .06 3.60

964 Jumpers 94 pr. @ 19 17.86

1020' Wire " .13 13.26

974 Holds 100 .33 33.00

975 Eyelets 200 .20 40.00

971 Washers 4 .16 .64

966 Jacks 4 .25 1.00

047 Pole Nuts 100 1.50 150.00

312.36

December 31. 1911

Cost of Cells Sold

To Finished Cells Filled

Work in Progress

To charge cost of Cells sold with A-1 Cells and equipment shipped to Sales during mo. of Dec. 1911

A-1 Cells

To Trays

To Mise. Parts.

Cost of Cells Sold

To Finished Cells Filled

" " Assembled

Work in Progress

To charge cost of Cells Sold with B-4 cells and equipment shipped to Sales during the month of Dec. 1911, as follows:

B-4 cells Filled

B-4 " Assembled

To Trays

To Mise. Parts

Cost of Filling Outfits Sold

To Work in Progress

To charge Cost of Filling Outfits Sold with Filling Outfits shipped to Sales during month of Dec. 1911

Filling Outfits

December 31. 1911.

Cost of Cells Sold

To Finished Cells Filled

Work in Progress

Finished Cells Assembled

To charge Cost of Cells Sold with B-4 cells and equipment shipped to Sales during month of Dec. 1911 as follows:

B-4 cells Assembled

" " Filled

To Trays

To Mise. Parts.

(20 NWW)

December 31. 1911

Cost of Parts Sold

To Work in Progress

	1907			158.95
	1870			770.56

To charge Cost of Parts Sold with Misc. Parts shipped on Sales during month of December 1911 as follows:

1907 Trays.

2 cell Ash Tray	1			.95
3 " " "	24	.90		21.60
4 " " "	2	.95		1.90
5 " " "	2	1.00		2.00
6 " " "	21	1.05		22.05
7 " " "	4	1.05		4.20
8	2	1.05		2.10
10	9	1.25		11.25
7 " Ac B.H.	12	1.10		13.20
3 " Ash C/L Tray	3	3.00		9.00
3 " Br "	20	.75		15.00
7 " " "	20	1.07		21.40
5 " Br "	20	.80		16.00
7 " Br "	20	.95		19.00
				158.95

1870

066 Lug	746	.05½		41.03
Bll "	400	.05½		20.00
" " old style	25	.70		.35
561 Connectors Ac	61	.13½		8.24
587 "	4	.20		.80
661 "	272	.16½		45.15
687 "	50	.30		15.00
761 "	30	.20		6.00
1061 " "	24	.12		2.88
1064 " "	12	.10		1.20
B61½ "	25	.12		3.00
B61½ "	12	.10		1.20
B61½ " old style	12	.05		.60
B61½ " "	12	.05		.60
571 Blk Insulators	426	.06½		27.26
671 " "	180	.07½		13.50
047 Ord Nuts	700	.09		6.30
B47 " "	272	.05		1.36
077 Button Head	48	.02½		.97
011 Gland Caps	40	.02½		.96
060 " "	40	.03½		1.40
064 Jumpers	455 ft	.17		76.45
	5849 " Wire	.13		76.04
771 Wrenches	25	.16		4.00
760 Jacks	25	.25		6.25
Forward,				372.77

19			770.56	
19				770.56

December 31. 1911.

Carry cont'd. Forward				372.77
Jumper Wire 25		.12½		.33
Tray Pads Ac	20	.05		1.00
016 Sch. Tip Cap	48	.12½		.58
Die for Threading Rods				.60
501 Cons Ac	13	.20		2.60
601 " Ac	110	.20		22.00
701 " Ac	12	.26		3.12
1001 " Br	4	.13		.52
Filler Wire "A"	5	2.00		10.00
" " "B"	1			2.—
" Hose Wire "A"	1			3.—
" with Button Bell Release				24.—
Steel Posts Br	147	@ 2.—		294.
" " Br	67	" 2.—		134.—
				770.56

Memorandum Ledger

To Finished Cells Filled			17	14.7 2.70
Finished Cells Assembled			19	1 20 7 58
Work in Progress			19	4.59.00
1907			19	3.7 12
	20.40			
1870	14.72			
	37.12			

To charge Memo. Ledger with Ash Cells and equipment shipped on memorandum during month of Dec/11

Ash Cells Filled	183	7½	1307.47	
Ash " Assembled	60	7½	429.—	

1907 Trays.

2 cell Trays	1			.95
3 " " "	2	.90		1.80
4 " " "	2	.95		1.90
5 " " "	1	1.00		1.00
6 " " "	3	1.05		3.15
6 " " Blk	1			1.00
7 " " "	2	1.10		2.20
8 " " "	2	1.15		2.30
9 " " "	3	1.20		3.60
1 " " "	1			.95
10 " " "	3	1.25		3.75
				22.40

1870 Misc Parts.

561 Connectors	67	.13½		8.84
587 "	1			.20
066 Lugs	18	.05½		.99
1 Wooden Case (Pedals)				2.00
2 Jumpers 1 ft	15			1.50
61 " Wire	1½			.79
				14.72

December 31. 1911

Memorandum Ledger
To Finished Cells Filled 17 — 2527 89
Work in Progress 90 — 2472 75
1911 — 37.45 — 1911 — 57 14
1910 — 17.69

To charge Memo. Ledger 90 with A 6 cells & equipment shipped, on Memo. during the month of Dec. 1911

A 6 cells 225 @ 10 17/100 — 24 72 75

90 — 1907

4 cell Tray 10 @ 1.00 — 10.00
5 " " 13 1.05 — 13.65
6 " " 6 1.10 — 6.60
7 " " 8 1.15 — 9.20
— 39.45

90 — 1910 Misc Parts

661 Connectors 24 16 60/100 — 13.94
666 Lugs 2 5.50 — .11
600 Jumpers 1 pair 1.90 — 2.09
105' Wire 1.20 — 1.26
— 17.69

Memorandum Ledger
To Finished Cells Filled 17 — 607 37
Work in Progress 90 — 588 60
1911 — 13.70 — 1911 — 21 77
1910 — 8.07

To charge Memo. Ledger with A 8 cells and equipment shipped on Memo. during the month of Dec. 1911 as follows:

A 8 cells 40 @ 14 64/100 — 585 60

90 — 1907 Trays.

2 cell Tray 1 — 1.25
5 " " 5 1.25 — 6.25
6 " " 2 1.35 — 2.70
— 13.70

90 — 1910 Misc Parts

661 Connectors 31 2.00 — 6.20
666 Lugs 4 10.— — .40
664 Jumpers 5 pair 1.9 — .95
40' Wire 1.20 — .54
— 8.07

December 31. 1911

Memorandum Ledger
To Finished Cells Filled 17 — 45 40
To charge Memo. Ledger with A 4 2 cells shipped, on Memo, during mo. of Dec/11 — 90 — 45 40
A 4 2 cells 2 @ 22.70

Memorandum Ledger
To Finished Cells Filled 17 — 46 05
Work in Progress 90 — 46 05
90 — 1907 — 3 00
To charge Memo Ledger 90 with A 8 H Cells & equipment shipped, on memo, during mo. of Dec 1911 as follows: 1911
A 8 H cells 3 @ 14.25 — 43.05
3 cell Tray 1/2 1 — 3.00

Memorandum Ledger
To Finished Cells Filled 17 — 1.41 34
" " Assembled 90 — 105 26
Work in Progress 90 — 15 96
90 — 1907 — 2 00
1910 — 6.00
1910 — 14.10
To charge Memo. Ledger 90 with B 2 Cells and equipment shipped on Memo., during mo. of Dec, 1911.
B 2 Cells Filled 33 @ 3.19 — 105.26
B 2 " Assembled 6 @ 2.66 — 15.96
90 — 1907 Trays.
5 cell Tray 7 @ 86/100 — 6.02
B 61 Connectors 22 @ 12 — 2.64
B 64 " 6 15 — .90
B 66 Lugs 10 5 — .50
Terminals 3 2 — .06
700-14 Wrenches 4 16 — .64
704 Jacks 4 25 — 1.00
Steel Boxes 3 2.— — 6.00
074 Tray Holds 3 4.— — .12
075 Eyelets 12 .08 — .96
1 Wire Box — 2.00
— 14.10
Memorandum Ledger
To Finished Cells Filled 17 — 50 12
To charge Memo. Ledger with B 2 cells shipped on memo. during month of Dec/11 90 — 50 12
B 2 cells 7 @ 7.16

31st December 1911

Memorandum Ledger
To Finished Cells Filled — 17 — 243 75
Work in Progress — 90 — 2,246 38
1907 — 7.40 — 194 — 17 57
1870 — 10.37
To charge Memo Ledger, acct with Box cells and equipment shipped, on Memo, during the month of Dec 1911
Box cells 49 @ 46½ — 226.38
1907 Trays 1 (small) .60 — 7.20
1870 Misc Parts
B61 Connectors 27 @ 12 — 3.24
B50 " 5 15 — .75
B66 Cups 12 5 — 60
Funnels 3 2 — .06
100-114 Wrenches 3 16 — 48
114 Jacks 3 30 — 90
Steel Box 1 — 2.00
074 Tray Hooks 18 4 — 72
075 Depletor 36 2½ — 09
B31 Block Insul 15 .06 — 90
072 Button " 30 2½ — 63
10.37

Free Goods — 24 — 1,397 29
To Work in Progress — 194 — 1,397 29
1870 — 102.24
1671 — 37.04
To charge Free Goods with miscellaneous parts shipped "Bertie" during December 1911
1870, Parts.
561 Connectors 12 13½ — 1.62
561 " 60 20 — 12.00
771 Wrench 1 (Wrench) — .08
081 Filler Cap Brass 24 .01 — 24
B03 Stuffing Box Packer 6 .01 — .06
B03 Pole Insul 6 .01½ — .09
Release 12 1½ — 18.00
Dry Cells 8 .16 — 1.28
Bell 1 — .50
Filler Hose 1 length (1) — .53
Filling Outfits 3 12 — 36.00
Cases Dry 4 .20 — .80
" 6 2 .22 — .44
" 8 10 .26 — 2.60
" Box 2 .15 — .30
Hydrometer 1 — 1.75
Black Boxes 12 3 — 36.00
031 Box Slate 1 — 7.50
079 Tag " 1 — .75
1671 — 100.00
4.15 Pol "6" .08 — 33.20

December 31. 1911.

Memorandum Ledger
To Work in Progress — 17 — 1,726 53
1907 — 116.55 — 194 — 11,718 77
1870 — 38.22
1671 — 102.40
11,718 77
Obsolete & Def Material — 103 — 23,775
Materials & Supplies — 41 — 51.0
To charge Memorandum Ledger with cost of Misc Parts shipped on Memo during the mo. of Dec. 1911 as follows:
1907 Trays
4 cell Acc Trays 6 35 — 5.70
6 " " 16 105 — 16.80
6 " " Bell 1 1 — 1.00
3 " Acc 6 35 — 5.70
4 " " 7 100 — 7.00
5 " " 6 105 — 6.30
6 " " 7 110 — 7.70
8 " " 48 120 — 57.60
7 " " 7 125 — 8.75
116.55
1870 Misc Parts
1014 Connectors 25 15 — 3.75
3.75
1.32
064 Jumpers 39 pcs. 19 — 7.41
4/16" Wire 1½ — 5.58
531 Block Insulators 12 6½ — .78
631 " " 12 7½ — .93
831 " " 12 15 — 1.80
561 Connectors 12 13½ — 1.62
661 " 12 16½ — 1.98
761 " 12 20 — 2.40
011 Steel Caps 24 2½ — .60
060 " 24 3½ — .84
047 Pole Nuts 75 .10 — 7.50
014 Depletor Tubes 12 .20 — 2.40
072 Cell Insulator 104 2½ — 2.60
012 Def. Tap Spring 24 .03 — .72
Filler Hose 1 length — .53
012 Valve Brass 6 .02 — .12
Jumper Wire 1/8 — 1½ — 1.63
38 22
1671
Solution 12,000 lb .08 — 102.40
To Depletion Obsolete Stock
24 Box Cells 15 — 51.00
83.6 " " 22 — 184.92
237.92
To Stock
51 Drums 10 — 510.0

December 31. 1911

		L.F.		Debit	Credit
Factory Expense		212		40.50	
15-6.					
To Finished Cells Filled		90			37.70
Work in Progress		122			2.80
a/c 1807	.80		E		
1870	2.00		E		
To charge Factory Expense with Cells and parts replaced because of defects – mo. of Dec.					
A4 cells 2 7.86	15.72				
A6 " 2 10.99	21.98				
1 – 5 cell B4 Tray	.80				
1 Filler & Wire	2.–				
	40.50				
Free Goods		249		36.62	
To Finished Cells Filled		90			36.62
To charge Free Goods a/c with cells shipped "Gratis" during mo of Dec. 1911					
A8 cell 1	14.64				
A6 " 2 10.99	21.98				
	36.62				
Finished Cells Filled		90		400.86	
Work in Progress a/c 1807		122	E	7.65	
To Cost of Cells sold		181			408.51
To credit Cost of Cells sold with A4 cells and equipment returned, a/c Sales, during mo. of Dec 1911					
A4 cells 51 @ 7.86	400.86				
a/c 1807					
6 cell Trays 4 1.05	4.20				
8 " " 3 1.15	3.45				
	7.65				
Return of A6 Cells a/c Sales.					
Finished Cells Filled		90		582.47	
Work in Progress		122	E	7.90	
1807					
To Cost of Cells sold.		181			590.37
To credit Cost of Cells sold with A6 cells and equipment retd., a/c sales, during mo. of Dec 1911.					
A6 cells 53 (54) 10.99	582.47				
Trays a/c 1807					
4 cell Tray 1	1.00				
7 " " 6	6.90				

December 31. 1911.

		L.F.		Debit	Credit
Finished Cells Filled		90		914.76	
Work in Progress		122		35.22	
a/c 1808	31.20		E		
1870	4.02		E		
To Cost of Cells Sold		181			949.98
To credit "Cost of Cells Sold" a/c with B4 cells and equipment returned, a/c Sales, during mo. of Dec. 1911.					
B4 Cells 198 @ 4.62	914.76				
a/c 1808					
5 cell Tray 39 @ .80	31.20				
a/c 1870 Parts					
064 Jumpers 15 pcs. 19.–	2.85				
90" Wire 1.30	1.17				
	4.02				
Finished Cells Filled		90		14.64	
To Cost of Cells sold		181			14.64
To credit "Cost of Cells Sold" with A8 cells returned during month of Dec 1911.					
A8 cell 1	14.64				
Work in Progress		122	E	.16	
a/c 1870.					
To Cost of Parts Sold.		192			.16
To credit "Cost of Parts Sold" with costs of parts returned during mo. of Dec (a/c Sales)					
.966 1 Jack					
Finished Cells Filled		90		2255.82	
Work in Progress		122	E	36.40	
1807					
1870					
To Memorandum Ledger		17			2292.22
To credit Memo. Ledger with A4 cells and equipment returned, on Memo, during month of Dec/11					
A4 cells 287 @ 7.86	2255.82				
Trays a/c 1807					
3 cell Trays 2 .90	1.80				
4 " " 3 .95	2.85				
6 " " 15 1.05	15.75				
7 " " 10 1.10	11.00				
10 " " 4 1.25	5.00				
	36.40				

December 31. 1911.

Finished Cells Filled	90		3,648.68		
Work in Progress	1w	E	313.50		
1907					
To Memorandum Ledger	17				3,648.18
To credit Memo. Ledger with A6 cells and equipment returned (40 Memo) during month of Dec 1911					
A6 cells 337 @ 10.79				3648.68	
4/c 1907. Trays					
4 cell Trays 15 1.20				18.-	
5 " " 8 1.25				2.40	
6 " " 5 1.10				5.50	
7 " " 4 1.15				4.60	
				33.50	

Finished Cells Filled	90		5,56.37		
Work in Progress	1w	E	8.50		
4/c 1907					
To Memo. Ledger	17				5,64.87
To credit Memo Ledger with A8 cells and equipment returned, 4/c Memo., during month of Dec 1911					
A8 cells 39 14.44				563.37	
4/c 1907					
6 cell Trays 2 1.75				3.50	
10 " " 2 2.50				5.00	
				8.50	

Finished Cells Filled	90		3,578.75		
Work in Progress	1w	E	2.7		
1907					
To Memo. Ledger	17				3,581.75
To credit Memo. Ledger with A8 11 cells and equipment returned, on Memo. during month of Dec. 1911					
A8 11 cells 25 14.35				358.75	
4/c 1907 Trays					
3 cell Cf-L " 9 3.00				27.00	

Finished Cells Filled	90		6,8.10		
To Memorandum Ledger	17				6,8.10
To credit Memo Ledger with A 12 cells returned 4/c Memo, during month of Dec 1911					
A 12 cells 3 @ 22.70				68.10	

December 31. 1911

Finished Cells Filled	90		25.40		
Work in Progress	1w	E	1,488		
4/c 1907		E		3.44	
1870				11.44	
To Memo. Ledger	17				7,0.88
To credit Memo Ledger with B6 cells and equipment returned on Memo during month of Dec 1911.					
B6 cells 20 @ 2.93				58.60	
4/c 1907					
5 cell Trays 4 @ .86				3.44	
4/c 1870 Outs					
B61 Connectors 16 10.-				1.60	
B66 Lugs 8 5				40	
966 Jacks 4 20.-				80	
Muches 4 16.-				.64	
Steel Bars 4 2.-				8.00	
				11.44	

Finished Cells Filled	90		1,40.24		
Work in Progress	1w	E	1,1.86		
1907		E		7.50	
1870				7.36	
To Memorandum Ledger	17				2,57.10
To credit Memorandum Ledger with B12 cells and equipment returned on Memo. during month of Dec. 1911					
B12 Cells 50 4.61				230.50	
4/c 1907					
5 cell Trays 5 @ .80				4.00	
6 " " 2 .85				1.70	
7 " " 2 .90				1.80	
				7.50	
B61 Connectors 8 10.-				.80	
B66 Lugs 4 5.				.20	
966 Jacks 1 20.				.20	
966 Muches 1 16.				.16	
Steel Bars 4 2.-				8.-	
				9.36	

December 31, 1911.

Work in Progress	107			4,8[illegible]0.04		
1907 ... 101.50		6				
1910 ... 44.90		6				
1911 ... 33,894		6				
48,3[illegible].04						
Materials & Supplies	41			3,700.00		
Obsolete & Defective Stock	103			450		
To Memorandum Ledger	17					8,2[illegible].54

To credit Memo Ledger with Miscellaneous returned to Mfrs during month of Dec 1911 as follows:

4/1907				
4 cells Trap A-1				.75
5 " " A4	45	1.12		45.—
7 " " "	45	1.12		49.50
8 " " A6	5	1.12		5.60
				101.50
4/1910				
07 Button Insulators	4	2.10		.08
271 Blk "	6	7.75		4.81
264 Jumpers 57 ft.		19.—		10.83
264 Wire		1.30		3.43
Jumper Wire 1 ft.		1.30		.33
Filling Outfit	1	10.—		20.—
				44.90
4/1911 MS				
37 Drums		10.—		370.—
4/1911 Stock				
6/12 Cells	3	1.12		4.50
4/1911				
Solution 4499# @ .08				33,894

January 1911

— 1 —

Sales of Cells & Accessories	306			3,376		
To Accts Receivable	11					3,376
General Vehicle Co.	✓					
To credit Accts Rec. to Gen. Veh. Co. with special trade discount per agreement on bill dated 1/4/11 44 Are cells 475.—						

— 1 —

Memorandum Ledger Acct	17		33,307.27			
To Finished Cells Filler	91					33,307.27
To credit Finished Cells Filler to Memorandum Ledger with cells out on memorandum Feb. 29, 1911 as follows:						
11.8 Ar — 193 A4 — 9911.50						
21.1/2 Ar — 193 A6 — 16751.93						
20.4 Ar — 137 A7 — 3844.44						
4.4 Br — 104 B2 — 459.37						
6.5 Br — 347 B4 — 2461.81						
			33,307.27			
Work in Progress 4/2037	×	6	2,163			
To Work in Progress 4/2036	×	6				2,163
To credit 4/2036 with 81# to Stock, written from 6 Stock, wrappings at value of metal recovered (25¢ #).						
Obsolete & Defective Stock	103		9,977.70			
To Work in Progress	122	6				9,977.70
To credit Metals & Stock 4/2037 with the following materials recovered in the manufacture of Stock during December & January.						
Nickel Scrap 1645# @ 25 per ft. 411.25	X					
Sludge 188# containing 66% Nickel or 124# net @ 25 per ft. 31.—	X					
Nickel chips from melting under 4# @ 25 1.—	X					
in Nickel Scrap from sheet, trimmings, etc 783# @ 15 per ft. 117.45	X					
Lead 203# @ 25 50.75	X					
Copper Scrap 680# @ 10 per ft. 68.—	X					
Trimmings: Iron clean up dirt, cutting dust & Machining, reorder 335# @ 20 per ft. 13.40	X					
			9,977.70			

January 1912.

— 1 —

Misc. Supplies + Repairs 329 — 2.00
To Accommodation Purchases 30 — 2.00
To correct distribution on our Voucher #12-161 -
Dec Co. to J. McAdam $2.00 4/1/12

— 1 —

Factory Expenses 214 E. 1.55.79
25-7
To chg. Factory Expense 25-7 with an amt. erroneously included to it through an error made in footing Abstract of Sales for Dec — the footing of Accommodation Purchases column being forwarded to the succeeding page under 4/1/12 25-7

Adm. & Genl. Expense 250 E. 11
6-5
To transfer credit from Inv. 79841, item of footing 11, this being included in the debit to Accommodation Purchases (see Feb 7-13) is should also be included in the credit to the same a/c. from the invoice

Misc. Supplies + Repairs 329 — 3.50
Adm. & Genl. Exp 250 E. 0.50
6-5
To chg. the above accts with amt. of our Inv #9044 dated 7/31/11 which should have been audited to Acc. Purchases

To Accommodation Purchases 30 — 1.56.27
To credit this acct. with items mismatch explained above.

— 1 —

Accommodation Purchases 30 — 1.60.00
To Factory Expense 214 E. — .65
4/1/12 25-7
To Misc. Supplies + Repairs 329 — 1.59.35
To transfer the following items to the credit of Misc. & Repairs, — originally distributed in Abstract of Sales to credit of Accommodation Purch. through mistake.
Inv. 8114 dated 4/11/11 J. J. Hicks 1.50
8330 " 4/3 Clifton Bros. 8.00
7908 " 4/12 J. J. Miller 4.75
10504 " 4/13 J. McBain 85
1.59.35
4/1/12 25-7 Expenses per Inv. 10363 6 E.

January, 1912

31

Insurance 278 — 139.67
To Insurance Unexpired 4/1 — 139.67
To charge Insurance Acct with the proportion of insurance premium expiring during January, 1912

31

Interest on Funded Debt 216 — 2500
To Interest on Funded Debt accrued & not due 135 — 2500
To charge Interest on Funded Debt Acct with interest accrued on the outstanding bonds of the company during the month of January, 1912.

31

Taxes 271 — 150 —
To Taxes Accrued 5/6 — 150 —
To credit this accrual acct with the proportion of tax chargable against the month of January, 1912

31

Shipping Expenses 239 E. 98.10
4/1/12 25-12
Factory Expenses 214 E. 98.10
4/1/12 25-7
To Operation of Jackets 504 E. — 196.20
To apportion the expense of operating the Jackets between cartage outward (Shipping Exp.) & cartage inward (Factory Expense) 50% to each

31

Battery Assembling Expenses 193 E. 1500 —
To Work in Progress 133 E. — 1500 —
4/1/12 27175
To charge Battery Assbly Expense with the cost of hinches on napkins during the month of January, 1912

31

Factory Expenses 214 E. 6402
4/1/12 25-5
To Work in Progress 133 E. — 6402
4/1/12
To charge Factory Exp. therewith 799 the bills returned. This abatement was sent to the Pots Returns Dpt. to be issued as a credit: the credit is for Abstract of Sales

31			
Material & Supplies	41	30550 95	
Work in Progress	127	45586 03	
Specialties	60	12531 09	
Plant & Equipment	86	33209 15	
Furniture & Fixtures	98	199 53	
Experimental	263	4308 09	
Battery Assembling Expense	198	365 01	
Factory Expense	215	16971 50	
Selling Expense	220	847 24	
Shipping Expense	230	1491 47	
Advertising Expense	231	4436 45	
Administration & General Expense	252	3673 27	
Miscellaneous Supplies & Repairs	329	91 67	
Casualty Acct	247	298 24	
Operation of Trucks	200	195 55	
Accomodation Trucks	30	1389 63	
Inspectors & Salesmen's Expense Accounts	97	37 13	
Patents	85	83 14	
Taxes Accrued	156	10 —	
Insurance Acct (Unexpired)	76	1501 52	
Rept & Loss	178	362 22	
Furniture & Fixtures (on hand)			
Plant & Equipment Outside	88	646 —	
Defective & Obsolete Stock	103	35 72	
Rent	270	1398 34	
Interest Acct, Other	79	360 06	
To Advances to Employees	10		372 21
Petty Cash	11		31 37
Edison Chemical Works	20		21573 20
Vo 1-105 362.22			
-311 21210.98			
Mdse & Supplies	41		31057 98
Pay Roll	137		33396 00
Factory & Laboratory 25864.76			
Office 7531.24			
Thomas A Edison	120		11228 52
1-349 11192.46			
352 36.06			
Accounts Receivable	11		1745 10
" Payable	108		39229 88
Recapitulation of Account of Expenditures for month of January, 1912			

Edison Chemical Works	20	3129 46	
Dr. 11948	170.—		
11949	100 —		
11950	60 —		
11951	50 —		
11952	40.		
11953	Nothing.		
11954	160.—		
11955	460.50		
11956	6.27		
12000	2.20		
12105	304.35		
12106	35		
12264	212.50		
12265	150.55		
12266	295.60		
12267	20. —		
12268	140.—		
12269	50.—		
12270	50.—		
12322	10.		
12323	Memo.		
12324	50—		
12325	20.—		
12418	120.—		
12419	110.—		
12420	460.—		
12421	222—		
12422	70.—		
12423	201.60		
12424	60.—		
12425	192—		
12426	10—		
12427	60.—		
12428	Nothing.		
12429	80.—		
12490	1176.33		
12491	646.		
Thomas A Edison	120	1619 65	
11972	82.45		
11974	101.65		
11979	2—		
12037	393.		
12038	10.61		
12039	2.20		
12107	416.		
12108	24.05		
12109	25.39		
12262	1.75		

12263	1.05						
12431	10.-						
12489	.73						
12488	1.13						
12489	170.50						
12490	2.25						
12491	3.38						
Accounts Payable		108		91	67		
Accounts Receivable		11	9	77	67	37	
To Sales of Cells & Accessories		306				84	757 60
3470 - 4u	3,518.63						
893 - 4c	159.24 —						
375 - 4S	82.62 94						
168 - 4S Rob	39.21 20						
61 - 4u	1589.31						
61 - 4u2	2366.92						
972 - Pb	4276.80						
1525 - Pb	106.51 —						
24 - Pb	220.80						
Sales of Selling Outfits		318				170	—
Material & Supplies		41				1297	94
Class 55 (Employees Cash)							
Shipping Expenses		130	E.			169	10
a/c 45-2	1.05						
45-4	168.05						
Working Progress		122				285	01
a/c 16912	106.35	E.					
4260	369.85	E.					
036	1160.-	E.					
2408	54.51	E.					
27175	200.-	E.					
Sales of Parts		317				902	22 21
Miscellaneous Supplies & Repairs		319				47	44 27
Sales of Scrap		320				47	180
Royalty		150				151	60
Accumulators Purchased		30				132	120
Factory Expenses		212				119	98
a/c 25-7	103.03						
15-3	14.50						
15-6	2.80						
Selling Expenses		220				30	60
a/c 40-5	30.	E.					
-7	30.30	E.					
Administration & General Expenses		250					87
a/c 60-5							
Rent & Equipment		16				7	80
Claim Account		36				155	—
Defective & Obsolete Stock		107				819	40

Battery Outfit Expenses		192	E.				3 16
a/c 30-2							
Insurance Unexpired		76				1343	81
Advertising Expenses		235	E.				1 75
a/c 50-54							
Distribution of sales for month of January, 1912. See Abstract appended.							
31							
Sales of Cells & Accessories		306		896	70		
48 - 4u	627.10						
260 - 4S	3865.-						
2 - 4S	509.60						
Pb	30.-						
5 - Pb	32.-						
Sales of Selling Outfits		318		24	—		
Factory Expenses		212			30		
a/c 25-7							
Material & Supplies		41		170	—		
Class 55							
Shipping Expenses		130	E.	6	07		
a/c 45-54							
Working Progress		122		79	39		
a/c 16912	76.50	E.					
4260	2.89	E.					
Sales of Parts		317		39	64		
Miscellaneous Supplies & Repairs		319		19	16		
Defective & Obsolete Stock		107		15	—		
Allowance Acct		304		33	75		
Discount Acct		301		10	00		
Claim Acct		36		155	—		
Administration & General Expenses		250	E.		15		
a/c 60-5							
To Accounts Receivable		11				628	35
Accounts Payable		108					30
distribution of Credits as detailed in the Analysis of Sales, January, 1912.							
31							
Free Goods		249		14	53		
To Working Progress		122	E.			14	53
a/c 2562							
Incharge "Fulbrook" with expense of altering & installing cells in Dr. Moore's house etc.							

31

Cost of Cells Sold	181	23 10			
To Work in Progress	114			23	10
a/c 2408					
To charge Cost of Cells Sold with 77th Day Solution shipped on Schedules 14101 & 14110. The cells shipped on these orders were filled in the regular way, the solution being removed after leaving the last room					
31					
Accounts Payable	108	13886	91		
a/c New Jersey & Thos. Concentrating Works	✓				
To Thomas A. Edison	120			13886	91
To transfer the credit of the New Jersey & Thos. Concentrating Works in the Accounts Payable to the credit of Thomas A. Edison, Mr. Edison having purchased the assets of these companies					
31					
Account Receivable	10	6	37		
To Accounts Payable	108			6	37
To correct distribution in the Abstract of Sales of Cells 2208, December 1911					
31					
Accounts Payable	108	41	22		
To Accounts Receivable	11			41	22
To correct distribution in the Abstract of Sales of Services 11050, December, 1911					
31					
Edison Chemical Works	20	14	72		
To Accounts Receivable	11			14	72
To correct distribution in the Abstract of Sales of Cells 2009, November, 1911.					

Sales of Cells & Accessories	306	1767	86		
To Accts Receivable	11			1767	86
To credit Anderson Electric Car Co., with the 5% special trade discount allowed them on January shipts					
Inv Acct Cost & Exp.					
903-44, 178-46, 66-48	304	226	80		
		69	86		
1030-44	312	550	00		
5510-44	324	291	60		
Profit & Loss Acct	178	2645	46		
To Other Interest Acct	190			2645	46
To transfer to Profit & Loss Acct. interest charges as follows:-					
Vol-338 of Thomas A. Edison, Inc.					
Balance - Oct 1st 32139.61 @ 5%		133.91			
" Nov 1st 33724.98 @ 5%		140.70			
" Dec 1st 35926.34 @ 5%		149.69			
Vol-339 Edison Phono Works					
Balance - Oct 1st 70607.60 @ 5%		710.56			
" Nov 1st 72408.01 @ 5%		741.36			
" Dec 1st 188082.57 @ 5%		786.92			
31					
Accounts Payable	108	17	50		
To Selling Expense	220			17	50
a/c 510-5					
To cancel a duplicate invoice of Thomas A. Edison, Inc. dated Dec. 1st 1911. No 12-338. The original invoice was dated Oct. 1st 1911 and was vouchered with the bills for October 1911-305.					

January, 1912

31.

Finished Cells Assembled 70 — 51339.33

To Work in Progress 173 — 51339.33

To charge the Finished Cells Acct with the manufacturing cost of cells of all types assembled during Jany, 1912.

4209 - Aa	@ 5 73210		3081.16
465 - As	@ 5 13.7564		6396.69
130 - Ass	@ 13.5180		1757.34
140 - Ao	@ 17.24445		2414.22
215 - Az	@ 20.7853		4468.89
560 - Br	@ 2.1616		1172.50
690 - Bs	@ 4.2334		2921.19
185 - Bl	@ 5.9073		1093 —

31

Finished Cells Filled 91 — 51389.81

To Finished Cells Assembled 71 — 51970.47

To charge Finished Cells Filled with the cost of assembled cells filled with electrolyte during January, 1912 as follows:-

4209 - Aa	@ 5 73210		3084.70
465 - As	@ 5 13.7564		6396.72
130 - Ass	@ 13.5180		1757.34
145 - Ao	@ 17.24445		2500.45
328 - Az	@ 20.7853		6817.53
476 - Br	@ 2.1616		1028.92
689 - Bs	@ 4.2334		2916.81
185 - Bl	@ 5.9073		1092.94
			51970.47

To Work in Progress 173 — 2419.34

As at 1.6.912

To credit as at 1.6.912 with the cost of electrolyte as follows:-

4209 - Aa	@ .3324		1327.92
465 - As	@ .66		306.90
130 - Ass	@ .76		98.80
145 - Ao	@ .87		126.15
328 - Az	@ .98		321.44
476 - Br	@ .10		47.60
689 - Bs	@ .20		137.80
185 - Bl	@ .285		52.73
			2419.34

January, 1912

31-

Cost of Cells Sold 131 — 28456.78

To Finished Cells Filled 91 — 27289.92

Work in Progress 173 — 555.10

as at 1.6.912 555.10 — 8

1.6.12 611.76 — 8

To charge the "Cost of Cells Sold" with the Cells Equipment shipped as sales during January, 1912 as follows:-

2 Cell Jars	47	.85	39.95
3 " "	97	.90	87.30
4 " "	6	.95	5.70
5 " "	30	1.00	30.—
6 " "	16	1.05	16.80
7 " "	102	1.10	112.20
8 " "	76	1.15	87.40
10 " "	135	1.25	168.75
12 " "	5	1.40	7.—
Miscellaneous Parts:-			
Oil Lugs	348	5¢	17.40
561 - Reg. Connector	2936	13½	396.50
587 Spec. "	10	13½	1.35
966 Jacks	67	12½	8.04
971 Brackets	67	16⅔	10.72
Jary Handles	501	8¢	40.08
" Bolts	1028	20	2.05
Assy - Pole Sets	6944	165	46.00
" Jumpers 200 Amp.		19.00	19.00
" Jumpers 300 Amp.		1.20	46.50
Cells			
Aa Cells	Assy.	7¢	272.92

January, 1912.

Cost of Cells Sold				181	98 48 62	
To Finished Cells Sold				91		9501 63
Work in Progress				173		158 75
1/1/1911						188 211
1910						
To charge Cost of Cells Sold with 46 Cells & Equipt shipped as follows during January, 1912 as follows:-						
Cells						
46 Cells	963	11.00	9501.63			
Days 1/1/1911						
2 Cell days	2	.90	1.80			
4 " "	3	1.00	3.00			
5 " "	61	1.25	61.05			
6 " "	40	1.10	44.—			
7 " "	6	1.15	6.90			
8 " "	26	1.20	31.20			
10 " "	6	1.30	7.80			
Days 1/1/1910						
661 Reg. Connectors	711	16.50	118.03			
659 Upper Connectors	6	16.50	2.65			
662 Lugs	122	5.05	6.17			
966 Jacks	25	12.00	3.00			
971 Mouthpieces	26	16.00	4.00			
666 Jumpers	114 ft	19.00	21.66			
	1362 inches	1.30	17.70			
667 Pole Sets	1726	.66	11.39			
Day Attendes	84	3.00	3.28			
" Exploit	168	.20	.33			

31.

Cost of Cells Sold				181	59 21 32	
To Finished Cells Sold				91		5710 98
" " Assembled				71		13 52
Work in Progress				173		199 82
1/1/1911			126 75			
1910			73 07			
To charge Cost of Cells Sold with 46 Cells & Equipt shipped as follows during January, 1912 as follows:-						
Cells						
46 Cells Sold 3/1/1911			15.00	5710.98		
" " Assembled "				13.52		
Days 1/1/1911						
3 Cell days		1		.55		
4 " "		12	1.60	19.80		
5 " "		32	1.75	56.—		

January, 1912.

Continued from fol. 44						
6 Cell Days		26	1.80	46.80		
Miscellaneous Parts 1/1/1911						
966 Lugs		20	.865	17.30		
961 Reg. Connectors		250	20.00	50.—		
918 Jacks		9	.35	3.15		
900-15 Mouthpieces		9	.30	2.70		
907 Day Attendes		142	3.00	56.—		
" " Exploit		281	.20	5.62		
847 Pole Sets		75	1.25	93.75		
			31			
Cost of Cells Sold				15	2 67 75	
To Finished Cells Sold				91		2 40 09 12
Work in Progress				173		2 67 75
1/1/1911			168.00			2 67 75
1910			15.75			
			99.00			
To charge Cost of Cells Sold with 46 Cells & Equipment shipped as follows during January, 1912 as follows:-						
Cells						
46 Cells Sold			168	14.00	2 40 09 12	
Days						
3 Cell 6.5 Days			56	3.00	168.00	
Miscellaneous Parts						
861 Connectors			112	20.00	22.40	
918 Jacks			7	.35	2.45	
900-15 Mouthpieces			7	.30	2.10	
866 Jumpers			114 ft.	26.25	12.36	
			2205"	2.50	55.13	
Male & Female						
Metallic Jumpers			114 ft.	26.25	3.00	
			183"	2.50	12.05	
847 Pole Sets			336	1.25	420.—	

January, 1912.

Cost of Belts Sold

		18		1184 42	
To Finished Belts Billed		91			1111 20
" " Assembled		71			17 25
Work in Progress		123			55 97
a/c 1907	30 00				
1910	25 97				

To charge Cost of Belts Sold with Belts & Equipment shipped as detailed during January 1912 as follows:-

Belts				
210 Belts Billed	6	18 00	1111 20	
" " Assembled			17 25	
Days				
10 Belt days	6	5 00	30 00	
Miscellaneous Parts				
811 Lugs	2	8 66	17	
116 Reg Connectors	50	29 22	15 77	
918 Jacks			35	
900-15 Mandrels	1		30	
984 Jumpers	18 pr	28 50	5 17	
	108 "	2 00	2 16	
Terminal Cups	2		—	
907 Pole Nuts	132	1 25	1 53	
Tray Handles	12	3 00	47	
" Eyelets	24	20	05	

31.

Cost of Belts Sold

		18		1433 33	
To Finished Belts Billed		91			1317 —
" " Assembled		71			20 79
Work in Progress		123			95 54
a/c 1907	40 —				
1910	55 54				

To charge Cost of Belts Sold with 600 Belts & Equipt shipped as detailed during July 1912 as follows:

Belts				
600 Belts (Billed)	6	21 95	1317 00	
" " (Assembled)	1		20 79	
Days				
11 Belt Days	1	2 25	11 25	Also 7 days entry for October in error during June 1912
8 " "	7	4 25	29 00	
Miscellaneous Parts				
1266 Connectors	50	6 00	81 67	
1266 Lugs	2	14 50	30	
900-15 Mandrels	1		115	
992 Jacks	1		60	
1266 Jumpers (2 pr)	192		13 60	
Terminal Cups	2			

January 1912.

Cost of Belts Sold

		31		2553 56	
To Finished Belts Billed		91			2197 44
Work in Progress		123			35 12
a/c 1909	158 50				
1910	194 62				

To direct Cost of Belts Sold with 1800 Belts & Equipment shipped as detailed during January, 1912 as follows:-

Belts				
1800 Belts	8 pr	2 00	2197 44	
Days				
3 Belt Days	1	70	70	
11 " "	2	76	1 52	
5 " "	175	.88	153 00	
10 " "	2	1 66	3 32	
Miscellaneous Parts				
1800 Lugs	32	50	16 00	
108 Reg Connectors	56	12 63	70 73	
108 Offset "	118	12 63	14 67	
Terminals	166	02	3 32	
900-15 Mandrels	165	16	26 40	
989 Jacks	165	25	41 25	
Tray Handles	36	3 00	1 08	
" Eyelets	72	20	14	
1800 Pole Nuts	1800	50	8 00	

31

Cost of Belts Sold

		18		160 80	
To Finished Belts Billed		91			148 56
Work in Progress		123			12 24
a/c 1909	6 —				
1910	6 24				

To charge Cost of Belts Sold with 96 Belts & Equipt shipped as detailed during January, 1912 as follows

Belts				
96 Belts	24	6 19	148 56	
Days a/c 1908				
4 Belt Days	6	1 00	6 —	
Miscellaneous Parts				
66 Connectors	18	16 50	2 99	
066 Lugs	12	5 00	60	
Terminals	6	02	12	
971 Mandrels	6	16 00	96	
960 Jacks	6	12 00	72	
Tray Handles	12	3 00	18	
" Eyelets	24	20	05	
047 Pole Nuts	48	66	32	

January, 1912.

Cost of Cells Sold	181		7541 2 42		
To Finished Cells Stock	91			6943 30	
Work in Progress	133			599 12	
1/1/1909		237 05	C.		
1910		361 67	C.		

Exchange Cost of Cells Sold with the Cells & Equipt shipped a/c Sales during January, 1912 as follows:-

Cells:-

Bot Cells	1526	4 55	6913.30

Trays a/c 1908

2 Cell Trays	4	.70	2.80
4 " "	18	.75	13.50
5 " "	230	.80	184.—
6 " "	1	.85	.85
7 " "	7	.90	6.30
9 " "	30	1.00	30.—

Miscellaneous Parts

Bot Lugs	360	5 03	18.10
Bot Rly Connectors	1050	15 81	165.65
Bot Spec. "	145	15 21	22.19
Connectors	181	.02	3.62
987 Jacks	184	.25	46.—
900-14 Wrenches	184	.16	29.44
Steel Bars	5	2.00	10.—
Key Handles	566	3.50	19.79
" Eyelets	100	.20	20.—
Bot Pole Nuts	305	.50	152.50
Bot Jumpers (100)	190		29.66
			6943.30

Cost of Filling Outfits Sold

	181		479.—		
To Work in Progress	133	C.		479.—	
1/1/1910					

To charge "Cost of Filling Outfits Sold" with filling outfits shipped a/c Sales during January, 1912.

59 Filling Outfits 479.03

January, 1912.

Cost of Parts Sold	31		4763 17		
To Work in Progress	133				
1/1/1907					
033 Electrolyte Elem.		C.		93 60	
Accumulators C.		C.		6060.—	
1910					
		C.		209 57	

To charge "Cost of Parts Sold" with miscellaneous parts & Trays shipped a/c Sales during January, 1912

Trays

2 cell Tray Ass	8	.85	6.80
3 " " "	8	.90	7.20
5 " " "	5	1.00	5.00
6 " " "	1	1.05	1.05
7 " " "	13	1.10	14.30
8 " " "	14	1.15	16.10
9 " " "	5	1.20	6.00
9 " " B Plate	1	1.20	1.20
3 " " M.C.	2	.95	1.90
5 " " "	2	1.05	2.10
6 " " "	1	1.10	1.10
7 " " "	2	1.15	2.30
8 " " "	4	1.25	4.50
2 " " AB	2	1.25	2.50
12 " " Ass Tr. Ass	5	1.35	6.75
10 " " Ass	10	1.25	12.50

Miscellaneous Parts

561 Connectors	43	13 37	575
641 " AC	167	16 69	2689
687 Spec " AC	6	16 69	100
861 " AB	16	20 00	320
016 Lugs A	93	5 05	469
" " E	50	.05	2.50
971 Wrenches	9	.16	1.44
966 Jacks	8	.12	.96
Steel Bars Bot	117	2.—	234.—
" " Rod	145	2.—	290.—
" " Pin	6	2.—	12.—
064 Jumpers 138 Spec.			41.66
081 Rod Steel Cap	12	2.50	31
080 Rod "	12	3 62	43
591 Rod Insulator	215	6 35	1391
671 " AC	565	7 35	4090
871 " AB	95	10 00	950
072 Pillar Spec.	500	3 50	1750
591 Bar Ass	24	.20	4.80
641 " AC	149	.20	9.80
861 " AB	27	.26	7.02

Summary shows Parts actually sold, but Cost of Cells Sold includes Cells & Equipment shipped as samples.

January 1912

Forward from folio 40

1001	Cam Pr	68	.13	8.84		
Pr	" Pr	17	.16	2.72		
1101	" Ho	1		40		
	Filler & Wax	11	.50	5.—		
	Filler	1		2.—		
	Hydrometers	7	1.75	12.25		
	Filler Hose	2	.53	1.06		
	Filler Funnel	1		6.—		
	Relays	2	.90	1.80		
	Bells	2	.34	.68		
	Bus for Relays	2	.12	2.—		
	Separator Plates	3	.15	.05		
074	Lid Brackets	16	.01	.16		
047	Pole Nuts	18	.61	11		
	Electrical Paint	5 gals	.70	3.50		
	Thermometer	3	2.00	6.—		
Cell Parts						
033	Nickel Jackson Rigid	100000	0333	3.33		
033	" " Lights	100000	0333	3.33		

Returns

31

Finished Cell Filled				91	377.25	
Work in Process				193	18.17	
1/1/1907			10.50			
1870			7.67			
To Cost of Cells Sold				181		395.45
To credit Cost of Cells Sold with the cells & equipment returned after sales during January 1912						
Cells						
Ave Cells	48	7.85	377.25			
Jars 1/1/1907						
6 Cell Jars	10	1.05	10.50			
Miscellaneous Parts 1/1/1870						
061 - Connectors	30	13.33	4.01			
066 - Lugs	2	5.05	10			
061 Jumpers (Pos)	2	1.30	2.60			
960 Jacks	1		1.—			
971 Punches	1	.16	16			
047 Pole Nuts	96	.66	63			

January 1912

31

Finished Cells Filled				91	2962.60	
Work in Process				193	62.35	
1/1/1907			52.—			
1870			8.35			
To Cost of Cells Sold				181		3024.95
To credit Cost of Cells Sold with the Cells & Equipment returned after sales during January, 1912						
Cells						
Ave Cells	260	11.01	2862.60			
Jars 1/1/1907						
5 Cell Jars	44	1.05	46.20			
2 " "	44	.90	36			
6 " "	2	1.10	2.20			
Miscellaneous Parts 1/1/1870						
066 Lugs	16	5.06	5			
061 Jumpers	44 pos	1.000	44.06			
047 Pole Nuts	530	.66	349.80			

31

Finished Cells Filled				91	30.50	
To Cost of Cells Sold				181		30.50
To credit Cost of Cells Sold with the Cells returned after sales during January, 1912						
Ave Cells	2 @ 15.25					

31

Finished Cells Filled				91	22.75	
Work in Process				193	1.93	
1/1/1907			.90			
1870			1.03			
To Cost of Cells Sold				181		24.68
To credit Cost of Cells Sold with the Cells & Equipment returned after sales during January 1912						
Cells						
Ave Cells	5	4.55	22.75			
Jars 1/1/1907						
5 Cell Jar	1		.90			
Miscellaneous Parts 1/1/1870						
061 Connector	4	15.01	.61			
066 Lugs	2	5.05	10			
Fuse	1	.07	.07			
970-14 Punch	1	.10	.10			
960 Jack	1	.15	.15			
047 Pole Nuts	10	.50	.05			

31

Work in Progress — 193 — £ 8 15

a/c 1890

To Cost of Parts Sold — 194 — 8 10

Decrease "Cost of Parts Sold" with miscellaneous parts returned as sold during January, 1912

011 Black Steel Caps No 2 @ 10.3

080 Bolt " 4 3d 1.37

Fisher Nuts 1 2 —

Steel Bars 2 2d 4 —

31

Work in Progress — 193 — £ 24 —

a/c 1890

To Cost of Filling Caps Sold — 155 — 24 —

Decrease "Cost of Filling Caps Sold" with misc. parts returned as sold during Jany. 1912

3 @ 8d

31

Finished Cells Sold — 91 — 869 79

Work in Progress — 193 — 10 90

a/c 1807 — 8 15 — £

1890 — 2 75 — £

To Memorandum Ledger — 17 — 880 69

Decrease Memo Ledger with the Cells & Equipt returned on memo during January as follows:

Cells

46 Cells 79 11.0d 869 79

Jars a/c 1807

2 Cell Jars 2 90 1 80

5 " " 5 1.05 5 25

6 " " 1 1.0 1 10

Miscellaneous Parts a/c 1890

066 Lugs 8 5.0d 4 0

066 Jumpers 37 pcs 1.30 2 11

966 Jacks 1 1 33

971 Wrench 1 1 6

31

Finished Cells Filled — 91 — 243 66

Work in Progress — 193 — £ 3 95

a/c 1807

To Memorandum Ledger — 17 — 246 61

Decrease Memo Ledger with the cells & Equipment returned on memo during January, 1912 as follows:

Cells

46 Cells 31 7.0d 243 66

Jars a/c 1807

3 Cell Jars 1 .90

5 " " 1 1.00

6 " " 1 1.05

31

Finished Cells Filled — 91 — 687 15

Work in Progress — 193 — 13 80

a/c 1807 — 13 80 — £

1890 — 1 79 — £

To Memorandum Ledger — 17 — 702 74

Decrease Memo Ledger with 46 cells returned on memo. during January, 1912

Cells

46 Cells 45 15.3 687 15

Jars a/c 1807

2 Cell Jars 1 1.25 1 25

5 " " 5 1.75 8 75

6 " " 2 1.90 3 80

Miscellaneous Parts a/c 1890

86 Jumpers a/c pcs. 32 — 1 79

31

Finished Cells Filled — 91 — 222 95

Work in Progress — 193 — 22 86

a/c 1803 — 7 15 — £

1890 — 15 31 — £

To Memorandum Ledger — 17 — 245 81

Decrease Memo Ledger with Per Cells & Equipt sent on memo in Jany 1912

Per Cells 49 4.5d 222 95

Jars

4 Cell Jars 1 .85 .85

5 " " 7 .90 6 3

Miscellaneous Parts

Per Connectors 28 1.5d 4 19

Per Lugs 14 5.0d 7 0

Per Jumpers 27 pcs 3 7

Steel Bars 5 2.0d 10 —

31							
Finished Cells Folded	91				85	65	
Work in Progress	103				9	09	
1							
1890							
To Memorandum Ledger	17						94 77
To credit Memo Ledger with Bx Cells & Equipt returned on memo during January, 1912							
Cells							
Bx Cells	34	2.50		85	65		
Days after 1908							
5 Cell Day	7	.80		6	20		
Miscellaneous Parts							
1061 Connector	7	12.50			87		
815 Lugs	4	5.00			20		
Steel Plate	1				2	00	
31							
Work in Progress	103			22	41	5	
after 1907			28	40			
1890				6	85		
1912					185	88	
Material & Supplies	81				130	—	
Defective & Obsolete Stock	103				83	25	
To Memorandum Ledger	17						453	38
To credit Memo Ledger with parts returned on memo during January, 1912 as follows							
Days after 1907							
2 Cell Battery	6	1.00			5	60	
4 " "	4	.95			3	80	
6 " "	11	1.50			16	50	
8 " "	2	1.20			2	40	
Miscellaneous Parts							
011 - Black Cloth Cap	12	2.50				30	
020 - Red "	12	3.50				42	
671 - Black Dress Sh	40	7.25			290		
047 - Pole Tips	50	.66			33		
Relay	1				90		
Feeder & Wire	1				200		
Material & Supplies							
Frame	13	10.00			130	—	
Defective & Obsolete Stock							
Ex Cells	3	1.50			4	50	
Ex "	35	2.25			78	75	
Work in Progress (Cap'n)							
Solution	2361 lbs				185	88	

Finished Cells Folded	91				65	55	
To Memorandum Ledger	17						65 85
To credit memo ledger with cells credit on memo during January for Cells 3 21.95							
31							
Work in Progress	103				2	—	
after 1907							
To Free Goods	109						2 —
To credit Gratis (Free Goods) with cost of Steel for shipped Gratis in December but Sales charged for in regular way.							
Steel Post 1 2.00							

Memorandum of Gratis Shipments

Memorandum Ledger							
To Work in Progress	17			4	26	86	
	103						160 90
after 1907			96	35			
" 1890			64	45			
Finished Cells Folded	91						3 191 16
" " Assembled	91						915 —
Discharge Memo Ledger with Bx Cells & Equipt shipped on memo during January, 1912.							
Bx Cells Folded 206 7.00 1442.00							
" " Assd 125 7.00					915	00	
Days after 1907							
4 Cell Day	20	.95			19	—	
5 " "	3	1.00			3	—	
6 " "	59	1.05			61	95	
8 " "	6	1.15			6	90	
11 " "	4	1.35			5	40	
Miscellaneous Parts after 1907							
561 - Reg Connection	792	15.00			390		
589 - Spec "	4	12.00			48		
016 - Lugs	20	5.05			1	01	
066 - Jumpers	3 pr	1.90			5	70	
047 - Pole Tips	1062	.663			704	—	
Day Handles	184	3.00			552		
" " Equipt	368	.20			74		
971 Knuckles	2	.16			32		
96 Jacks	2	.12			24		

January 1917

31

Memorandum Ledger 17 2505.90

To Finished Cells Filled 91 1893.72

" " Assembled 71 542.—

Work in Progress 123 7018

c/f 1807 38.20 E.

1870 31.95 E.

Incorporate Memorandum Ledger with the Cells Figured & shipped in memo. during January 1917.

As Cells Filled 17 11.00 1893.72

As - Sheets 50 10.50 542.50

Days c/f 1807

11 cell trays 14 1.00 14.00

5 " " 22 1.05 23.10

6 " " 1 1.10

Miscellaneous Parts c/f 1870

661 bonnetlers 108 16.50 17.93

666 Kegs 8 5.50 44

971 Wrenches 2 .16 32

910 Jacks 2 .17 34

667 - Pole Sets 108 .16 2.73

666 - Jumpers 176 " 20.3 26 per 1.69

Dry Handles 74 3.00 2.89

" " Eyelets 148 .20 29

31

Memorandum Ledger 17 4435.63

To Finished Cells Filled 91 1103.75

" " Assembled 71 220.16

Work in Progress 123 1811.19

c/f 1807 88.60 E.

1870 84.59 E.

Incorporate Memo Ledger with 1.85

Cells & figures shipped on memo during Jany 1917

As Cells Filled 264 1.00 1103.75

" Assembled 16 13.76 220.16

Days 3 cell Jany 1 1.25 1.25

4 " " 5 1.25 5.25

5 " " 10 1.25 12.50

6 " " 15 1.25 18.75

Mat'l c/f 1870

811 Kegs 14 8.50 1.24

861 Rig Connectors 236 30.00 47.20

887 Spec. Connectors 36 20.00 7.20

910 Jacks 4 .16 64

971 Wrenches 4 .12 48

Dry Handles 97 3.00 3.60

" " Eyelets 154 .20 31

867 Pole Sets 560 1.25 7—

866 Jumpers 36 per 26.25 9.45

297 " 2.00 7.43

January 1917

31

Memorandum Ledger 17 81.12

To Finished Cells Assembled 71 81.12

Incorporate Memo Ledger with

Assembled Cells shipped memo during January 1917

As Cells Assembled 6 - 13.52 81.12

31

Memorandum Ledger 17 1380.55

To Finished Cells Filled 91 1111.20

" " Assembled 71 224.12

Work in Progress 123 45.23

c/f 1807 34.50 E.

1870 10.73 E.

Incorporate Memo Ledger with

the cells & figures shipped on memo during January 1917

As Cells Filled 60 18.52 1111.20

" " Assembled 13 17.24 224.12

Days c/f 1807

11 cell trays 2 2.25 4.50

10 " 6 5.00 30.00

Miscellaneous Parts c/f 1870

866 Jumpers 10 per 26.25 2.63

275 " 2.50 6.95

Ironical Rows 2 .25 50

960 Jack 1 35

970 Wrench 1 30

31

Memorandum Ledger 17 1652.78

To Finished Cells Filled 91 1317—

" " Assembled 71 291.06

Work in Progress 123 44.72

c/f 1807 42.— E.

1870 2.72 E.

Incorporate Memo Ledger with 1.12

Cells & figures shipped memo during Jany 1917

As Cells Filled 60 21.95 1317—

" " Assembled 14 20.79 291.06

Days c/f 1807 3

11 Cell trays 2 3.00 6—

10 " 6 6.00 36—

Miscellaneous Parts c/f 1870

960 Jacks 1 .35

971 Wrench 1 .30

1007 Pole Sets 148 1.40 2.07

31

Memorandum Ledger — 17 — 1823.35

To Remarked Bells Filled — 91 — 135.60

Work in Progress — 123 — 8.60 E. / 25.15 E.

after 1889 — 8.60

1890 — 25.15

Charged to Memo Ledger credit

By bells & Equipment shipped on memo during January, 1917

Bells

Rs Bells — 55 — 2.50 — 135.60

Trays after 1889

5 bell tray — 10 — .86 — 8.60

Miscellaneous Parts after 1890

1061 Reg. Connectors — 24 — 12.21 — 2.93

1089 Spec. " — 8 — 12.23 — .97

Pole Legs — 20 — 5.05 — 1.01

Ferrules — 8 — .02 — .16

900-in Strouches — 8 — .10 — .80

989 Jack — 8 — .15 — 1.20

Lock Brass — 9 — .2.00 — 18.—

Key Handles — 20 — 3.75 — .75

" Escutcheon — 10 — .20 — .08

Rs Pole Parts — 110 — .50 — .55

31

Memorandum Ledger — 17 — 6195.95

To Remarked bells Filled — 91 — 564.20

Work in Progress — 123 — 5.75 E. / 20.05 E.

after 1889 — 2.70

1890 — 20.05

Charge Memo Ledger with Rs bells

Equipment shipped on memo during January 1917

Rs bells Filled — 120 — 4.70 — 564.20

Trays after 1889

4 bell tray — 2 — .85 — 1.70

5 " " — 19 — .90 — 17.10

6 " " — 2 — .95 — 1.90

Miscellaneous Parts after 1890

Rs Reg. Connectors — 61 — 15.21 — 9.21

Rs Spec. " — 14 — 15.21 — 2.14

Rs Legs — 26 — 5.23 — 1.31

Ferrules — 10 — .02 — .20

900-in Strouches — 11 — .10 — 1.10

989 Jacks — 11 — .15 — 1.65

Lock Brass — 6 — 2.00 — 12.00

1088 Escutcheons — 2 — 2.00 — 4.—

By Block Insulators — 10 — 6.30 — .63

097 Button " — 20 — 7.22 — 1.44

Rs Pole Parts — 208 — .55 — 1.14

3500

31

Memorandum Ledger — 17 — 3165.

To Remarked bells Assembled — 71 — 29.55

Work in Progress — 123 — 1.99

after 1889 — .95 E.

1890 — 1.00 E.

Charge Memo Ledger credit

By bells shipped Memo during January, 1917

Rs bells — 5 — 5.91 — 29.55

Trays after 1889

5 bell tray — 1 — .95

Miscellaneous Parts after 1890

661 Reg. Connectors — 3 — 16.50 — .50

689 Spec. " — 1 — 16.50 — .17

Ferrules — 1 — .02 — .02

971 Strouches — 1 — .16 — .16

980 Jacks — 1 — .12 — .12

097 Pole Parts — 10 — .66 — .07

10.64

31

Memorandum Ledger — 17 — 7101.7

To Work in Progress — 123 — 470.17

after 1907 — 3460 E.

1890 — 76.07 E.

1917 — 360.— E.

Material & Supplies — 45 — 190.—

Office & Admin. Stock — 103 — 4.50

Charge Memo Ledger credit

Memo parts shipped on memo during January 1917

Trays after 1907

2 bell tray — 1 — .85 — .85

2 " 4 " — 3 — 1.75 — 2.75

10 " 4.10 " — 6 — 5.00 — 30.—

Mar. 1910 Old Sampson 12 Ex. 100 — 4.00 — 2.38

Telling strips — 4 — 1.00 — 2.00

Ohm Stands — 1 — 6.—

Ohm Stands — 1 — 3.—

Sals " — 1 — 2.—

Pot & Relay — 1 — 1.25

Dry Cells — 11 — .15 — 6.60

933 Bell Cups (Black) — 100 — 3.50 — 3.50

011 Black Blank Cups — 200 — 2.50 — 5.00

080 Red " " — 200 — 3.50 — 6.30

571 Black Insulators — 100 — 6.30

671 A4 " " — 100 — 7.25

571 A3 " " — 100 — 10.—

after 1917

Solution — 4500 — .08 — 360.—

Material & Supplies

Arrows — 19 — 10.00 — 190.—

Office & Adm. Stock

3 Bell Bells — 1 — 4.50 — 4.50

20 Bell " — 2 — 2.25 — 45.—

31

		Fol.		Dr.	Cr.
Free Goods		249		87.94	
To Work in Progress		123			72.79
a/c 1870	62.23		E		
16912	10.56		E		
Defective & Obsolete Stock		103			15.15

To charge "Free Goods" with misc. parts shipped Gratis during January, 1912.

Misc. Parts a/c 1870

561	Connectors A4	4	13^{33}	.53
661	" A6	13	16^{60}	2.16
861	" A8	3	20^{-}	.60
1061	" B2	5	12^{43}	.62
B61	" B4	5	15^{33}	.77
1266	Lugs	2	14^{58}	.29
064	Jumpers	5 pcs. / 56	19^{00} / 1.30	.95 / .73
971	Wrenches	16	.16	2.56
966	Jacks	10	.12	1.20
987	"	1		.35
031	Plates Pos.	8	1^{05}	8.40
049	" Neg.	8	.32	2.56
501	Cans A4	12	.23	2.76
601	" A6	1		.25
801	" A8	10	.29	2.90
B01	" B4	5	.16	.80
	5 Gallon Cans	1		.50
	Dielectrical paint	5 gall.	.70	3.50
	Relays	2	.90	1.80
	Filler & Wire	3	2^{00}	6.–
	Steel Box	1	2^{00}	2.–
	Filling Outfits	2	10^{00}	20.–

a/c 16912

Solution	132	.08	10.56

Def. & Obs. Stock)

5 Cell E27 Dry	9	$1.^{25}$	11.25
6 " E " "	3	1^{30}	3.90

		Fol.		Dr.	Cr.
Factory Expense a/c 15-1		212		44.37	
To Finished Cells Filled		91			18.87
Work in Progress		123	E		25.50
a/c 1870					

To charge Factory Expense with defective cells & misc. parts replaced during January, 1912

1 - A4 cell			7.86
1 - A6 "			11.01

Miscellaneous Parts

561 Connector	2	13^{37}	.27
661 "	2	16^{60}	.33
861 "	2	20^{00}	.40
064 Jumpers	9 pcs. / 72"	$19.^{00}$ / 1.30	1.71 / 9.34
1212 Lead Group	125	$10.^{75}$	13.43

31

		Fol.		Dr.	Cr.
Experimental a/c 10128		263		3.94	
To Work in Progress a/c 1870		123	E		3.94

To credit Work in Progress with misc. parts shipped to Laboratory for used on cell experimenting.

12 - A4 tray pads	.25	3.–
15 - 571 Black Ins.	6.35	.94

31

		Fol.		Dr.	Cr.
Accounts Payable a/c Edison Phonograph Works		108		12	
To Special orders a/c 2032		51			12

To correct error in changing amount of invoice from 30¢ to 42¢. See V10.283 Invoice 6925.

31

		Fol.		Dr.	Cr.
Interest on Funded Debt accrued 6 mos. dec.		138		150.00	
To Matured Interest on Funded Debt		142			150.00

To transfer interest on Funded Debt accrued for the six mos. ended Dec. 31, 1911 to the credit of "Matured Interest on Funded Debt"

January, 1912

Cost of Cells Sold	181	186576			
To Battery Assy. Expense	191			186576	
To charge Cost of Cells Sold with expense in assembling batteries during January, 1912					
31					
Edison Chemical Works	70	10499			
Inv. 12161 220					
12162 102.79					
To Accounts Receivable	11			10499	
To correct error in posting invoices 12161 & 12162 in Abstract of Sales, January, 1912					
31					
Accounts Payable	109	5520			
Sch. Rebroll Furnace Co. Invoice 12160 46.—					
Error Amounted 12360 5.20					
To Accounts Receivable	11			5520	
To correct error in posting January, 1912 invoices in Abstract of Sales					
31					
Accounts Receivable	11	10			
To Edison Chemical Works	70			10	
To correct error in posting Audit 2336, January, 1912					
31					
Sales of Cells & Accessories	301	7920			
To Accounts Receivable	11			7920	
To audit Central Schools Co. with 5% trade discount, allowed on shipment of Dec. 18, 1911 See Cash Book folio 230					
31					
Smashed Cells Sold	91	15			
To Cost of Cells Sold	181			15	
To correct error in transferring 42 cells from Smashed Cells Sold to Cost of Cells Sold, January, 1912 As transferred					
3472 - 42 cells 27219.92					
Should be					
3472 - " 27234.20					
2 - " 15					

January, 1912

31					
Smashed Cells Sold	91	4 55			
To Cost of Cells Sold	181			4 55	
To correct error in transferring 526 cells from Smashed Cells Sold to Cost of Cells Sold, January, 1912 As transferred					
526 - Cells @ 1.55 691.30					
Should be					
1525 - " 695.85					
1 " 4.55					
31					
Cost of Cells Sold	181	330 30			
To Smashed Cells Sold	91			330 30	
To correct error in transferring 86 cells from Smashed Cells Sold to Cost of Cells Sold, January, 1912 As transferred					
863 - Cells 950.60					
Should be					
893 - Cells 983.93					
30 - " 33.30					

February, 1912.

Thomas A. Edison Propt & Loss	120		6,831	92								
	176				580							
To Account Receivable a/c Lowden Co.	11								6,832	92		
	1											
To charge Thos. A. Edison with 6,832.92 to Propt & Loss with 580, the amount due us from the Lowden Co. as November 1, 1911. In settling the Lowden Co. Mr. Edison assumed the account of the Edison Storage Battery Co. the Propt & Loss debit consists of a credit of 6 cc which should have been allowed the Lowden Co. on Jany 31, 1911 invoice & a correction of our credit to them of April 10, 1911 which should have been 1811.20 instead of 1811.80												
"												
Equipment Borrowed	130		61	51	05							
To Plant & Equipment	51	E.							61	51	05	
To debit of Equipment Borrowed with the credit balance outstanding in the account on Feby 29, 1912. This entry acts as a removal of miscellaneous subsidiary machines when machines were borrowed of Edison Phono Works. The invoice for these machines will come through in the regular manner during February, 1912.												
"												
Factory Expenses a/c 15-6	43	E	11	01								
To Finished Cells Billed	91								11	01		
1 - A6 Cell Billed to Springfield Mfg. Co. Invoice 10281 Cell found to be defective treated by credit memo. 2421												

29				
Insurance				
To Insurance Unexpired	27	139.67		
	76			139.67
In charge Insurance acct with the proportion of insurance premiums expiring during February, 1912.				
29				
Interest on Funded Debt				
Interest on Funded Debt accrued & not due	26	2.500		
	137			2.500
In charge Interest on Funded Debt acct with interest accrued on the outstanding bonds of the company during February, 1912				
29				
Taxes				
To Taxes Accrued	27	1.50		
	126			1.50
In credit Taxes Accrued acct with the proportion of taxes chargable against the month of February, 1912				
29				
Finished Cells Filled				
To Memorandum Ledger Acct	91	33.207.27		
	15			33.207.27
In reverse January entry #33 charging Memo Ledger with cells out on memorandum February 29, 1912. See entry below				
29				
Memorandum Ledger Acct				
To Finished Cells Filled	15	20.446.53		
	41			20.446.53
In charge Memorandum Ledger Acct with cells out on memo. Ledg 29.1911. using the average cost of cells as shown on January 31, 1912 for pricing				
A-1 793 @ 7.15		7012.99		
A-2 793 @ 11.07		8730.93		
A-3 187 @ 15.27		2855.49		
B-1 104 @ 2.52		262.08		
B-2 347 @ 4.55		1579.85		
		20.446.53		

29				
Finished Cells Filled				
To Memorandum Ledger Acct	91	10.600		
	15			10.600
In actual price invoice charging Rochester Leg Co & Power Co with 50 dry cells as these cells were sold in the regular manner on Jan 9.1909, no credit has yet been made to correct return invoice in controlling a/c. See C.L.P. 54-50 @ 7.5				
29				
Defective & Obsolete Stock				
To Memorandum Ledger Acct	102	6.75		
	15			6.75
In credit Memo. Ledger Controlling a/c with 3-E27 cells returned off Credit Memo 17.1 Aug. 23.1911. Not entered in shipping Record 3-E27 @ 2.25 6.75				
29				
Defective & Obsolete Stock				
To Memorandum Ledger Acct	103	95.25		
	15			95.25
In credit the Memo Ledger with E18 E27 & D35 cells returned from Laboratory. See Credit Memo 17 dated Aug 26.1911.				
29 - E18 @ 1.50		43.50		
17 - E27 @ 2.25		38.25		
6 - D35 @ 3.25		13.50		
29				
Memorandum Ledger Acct				
Defective & Obsolete Stock	15	249.—		
	103			249.—
In charge the memo Ledger with the amount of E18 & E27 cells during October, 1911				
72 - E27 @ 2.25		162.00		
56 - E18 @ 1.50		87.—		
29				
Memorandum Ledger Acct				
Defective & Obsolete Stock	15	2.50		
	103			2.50
In charge Memo Ledger with 17-E18 cells shipped memo invoice 8625, July 1911. 17 E18 @ 1.5				
29				
Memorandum Ledger Acct				
Defective & Obsolete Stock	15	1.50		
	103			1.50
1-E18 cell shipped on memo invoice 8792 July 1911				

29			
Defective & Obsolete Stock	113	2—	
Memorandum Ledger Acct	15		2—
To credit the Memo Ledger with 2-Ea cells returned on Credit Memo 1559 R.R. 290 7/1/11			
29			
Memorandum Ledger Acct	19	22 50	
Defective & Obsolete Stock	113		22 50
To charge the Memo Ledger with 6-Ea cells shipped on memo during July, 1911 See Journal 7/31			
6-Ea @ 3.75		22 50	
29			
Defective & Obsolete Stock	113	83 75	
Memorandum Ledger Acct	15		83 75
To charge Memo Ledger with 15-Ea cells returned on Credit Memo 1511. July 11, 1911			
15 @ 5.25			
29			
Finished Cells Billed	91	148 77	
Memorandum Ledger Acct	15		148 77
To cancel charge on June 1911 shipping record for 10-Ea Cells. These cells were returned for repairs			
10-Ea @ 14.877			
29			
Finished Cells Billed	91	2 75	
Memorandum Ledger Acct	15		2 75
To cancel Memo charge in October 1911 for 1-Ea cell shipped to Mishach Co. Gloucester, Eng. on Inv. 10,513. The cell was replenished of cell returned by them for repairs.			

29			
Finished Cells Billed	91	7 60	
Memorandum Ledger Acct	15		7 60
To correct error in crediting September, 1911 memo returned with 1-Ea cell returned from Lewis Deuer & Co. cell returned was on No — the Aquilon receiving proper credit in the regular way.			
29			
Material & Supplies	107	44 —	
Memorandum Ledger Acct	15		44 —
To credit Memo Ledger Acct with duplicate charge returned during August, 1911.			
3 Frames 30 00			
7 Cartridges 14 00			
29			
Work in Progress	13	30 50	
April 1911 10 7th E			
1912 14 50 E			
Memorandum Ledger Acct	15		30 50
To credit Memo Ledger with miscellaneous parts returned during August, 1911.			
14 7th Solution @ 01 14 50			
1 Setting Outfit 10 —			
29			
Work in Progress	E 133	2—	
April 1911			
Finished Cells Billed	91	32 50	
Memorandum Ledger Acct	15		32 50
To credit the Memorandum Ledger Acct with 5-Ea Cells & 1 Steel Box returned from the Automatic Fire Alarm Co. of New Orleans for repairs. See Cashbk 1911			
Inv. 1911			
5-Ea Cell @ 6.50	32 50		
1-Steel Box	2—		

February, 1912.

29				
Memorandum Ledger Dr.				
Finished Cells Filled	18	15 02		
	91			15 02
To correct error in				
Cr. statement of the cells				
shipped for month of				
August, 1911.				
As posted - 91 Ar Cells				
Should be 90				
2 @ 7.75				
29				
Finished Cells Filled	91	18 90		
Memorandum Ledger Cr.	18			18 90
To credit the memo				
Ledger with 2 doz Ar cells				
returned on R.R. 2529 - C. 777				
These shipped in June these				
cells were treated as special				
& will have to be treated				
as such in this entry.				
Also to credit the memo				
Ledger with 1 Ar Instrument				
cell, treated as a regular				
Ar filled cell which				
shipped in June				
3 - Ar @ .35		18 90		
29				
Robin Ferguson	18			
cells	122	C. 10 -		
Memorandum Ledger Cr.	18			10 -
To credit memo Ledger				
with 1 filling artifit returned				
on bill memo 1779. Ar.				
entered in error instead of filling				
artifit during September				
29				
Material & Supplies	84			
Memorandum Ledger Dr.	18	20 -		
To issue the Memo				
Ledger with 2 drums shipped				
on Memo Inv. 8915. These				
drums were later billed				
for in the regular way				
but no credit was issued				
taking Ledger out of the				
Memo Ledger				
See Inv. 1977				

February, 1912.

29				
Memorandum Ledger Dr.				
Finished Cells Filled	18	96 09		
	91			96 09
To charge the memo				
Ledger controlling acct with				
5 - Ar Cells @ 5 - Ar cells				
returned at the Chicago Branch				
& invoiced on memo-inv 7025				
These items were inadvertently				
omitted from the May debits				
to the memo Ledger				
5 - Ar @ 8.74	43 37			
3 - Ar @ 17.50	52 50			
29				
Memorandum Ledger Dr.				
Finished Cells Filled	15	22 01		
	91			22 01
To charge the Memo				
Ledger with 5 - Ar Cells				
returned on Memo-Inv. 8495				
5 Ar @ 4.402	22 01			
29				
Memorandum Ledger Dr.				
Finished Cells Filled	18	23 85		
	91			23 85
To charge Memo Ledger				
with 5 - Ar cells shipped to				
Brazilian Motor Car Co. on				
Memo-Inv. 8403. May 27/11.				
5 - Ar @ 4.77	23 85			
29				
Finished Cells Filled	91	30 92		
Robin Ferguson	122	C. 1 85		
cells				
Memorandum Ledger Dr.	18			32 60
To credit memo Ledger				
with 2 - Ar cells & 2 - well				
Ar Corys returned on R.R. Coupons				
These cells were shipped				
on May 27 to Pedro Caporal				
Langley Co. on Memo-Inv. 9 P.				
2 - Ar Cells @ 15.96	30 7			
2 - well Ar Corys @ .92	1 85			

February, 1912

29				
Allowance Acct	204	10 80		
Smoke Bell Allow	91			10 80
Discount distribution of Bills 1909 Apr 27, 1911 in Abstract of Stores. 1. Are all treated as a return when as stores an allowance				
29				
Memorandum Ledger Acct	18	45 –		
Depositing & Obsolete Stock	103		45 –	
Discharge Memo Ledger with 20 - E37 cells shipped to Mr Erickson on Memo Bill 9518 Aug 23, 1911 but charged in regular way.				
20 - E37 @ 2.25		45 –		
29				
Memorandum Ledger Acct	18	63 –		
Depositing & Obsolete Stock	103		63 –	
Discharge Memo Ledger with 42 - E8 Cells shipped on Memo Bill 1st 1911 Inv. 9357 42 - E8 Cells @ 1.50		63 00		
29				
Obsolete & Depositing Stock	103	446 15		
Work in Progress	198		446 15	
4/0 037				
Credit 4/0 037 with scrap recovered during the month of February, 1912				
Metal Scrap 511 lb @ 0.35		142 00	X	
Sludge				
1st containing 3,760 lb @ 0.25		164 –	X	
Metal in scrap from shop 411 lb @ 0.15		61 65	X	
Brass 1 lb @ 0.25		25 –	X	
Copper Scrap 47 lb @ 0.10		4 70	X	
Scrap from shop 18 lb @ 0.04		7 20	X	

February, 1912

29				
Material & Supplies	104	38 166 17		
Market Expense	105	5 098 93		
Special Orders	61	12 060 47		
Plant & Equipment	84	14 710 15		
Depositing & Fixtures	88	69 56		
Experimental	263	3 014 67		
Battery Assembling Expense	198	473 30		
Factory Expense	208	16 449 61		
Casing Expense	220	995 10		
Shipping Expense	230	19 104		
Advertising Expense	232	390 65		
Administration & General Expense	250	3 432 95		
Miscellaneous Supplies & Expense	300	26 88		
Operation of Jewelry	302	18 270		
Casualty Acct	307	6 221		
Reproduction Business	30	400 30		
Insurance Unexpired	91	750		
Accrued Interest	11	150		
Depositing & Fixtures	88	18 50		
Patent Acct	85	15 –		
Depositing & Obsolete Stock	270	1 998 50		
Profit & Loss	103	32 757		
	178	18 286		
Rebate on Stores				
Inventory 4/0 of M & P & Manufacturing Co 43 510.98	45 53.66			
Other Interest				
Depositing & Salesmen's Equipment	260	994 03		
	97	257		
2				
Accounts Payable	108		42 009 41	
Receivable	11		390 05	
Advances to Employees	80		2 796 05	
Edison Diamond Works	20		2 493 41	
Petty Cash	2		43 36	
Payroll	124		3 238 26	
Material & Supplies	104		3 807 20	
Thomas Edison	120		14 167 29	
Recapitulation of Abstract of Expenditures for February, 1912				

February 1912.

Sales of Cells & Accessories		306	51,218.40
49 - A2	727.65		
76 - A1	1262.—		
122 - A5	27240.80		
B3	16.40		
17 - B2	151.05		
A12	235.—		
B3	11.50		
	51,218.40		
Material & Supplies		5	425.—
Shipping Expense		330	40.67
Work in Progress		123	1,420.E
a/c 4-5-6			
Sales of Parts		314	2.75
Miscellaneous Supplies & Repairs		319	9.50
Accomodation Purchases		30	23.50
Factory Expenses		313	1,425.98
a/c 4-5	5,112.—		
4-6	1,149.32		
4-7	1,—		
	6,262.32		
Miscellaneous Ledgers		16	451.40
Allowances		300	51.25
Sign Goods		309	200.—
Insurance Unexpired		76	9.—
Objective & Obsolete Stock		103	93.—
Plant & Equipment		17	707.75 E
To Accounts Receivable		11	7,240.42
Payable		18	1.—
Thomas A. Edison		170	22.—
Edison Chemical Works		20	1,420
Recapitulation of			
credit as detailed in the			
Analysis of Sales. January 1912			

February 1912

Sales of Cells & Accessories		306	
5072 - A4	55885.20		
591 - A1	9556.—		
305 - A5	6338.—		
492 - B2	24784.40		
767 - B4	5501.20		
118 - B1	1097.10		
60 - A10	1782.—		
360 - A12	11466.—		
	115,412.10		
Sales of Selling Outfits		315	705.—
1 - 3 - 0			
Material & Supplies		5	3,167.82
Shipping Expense		330	119.09
a/c 4-5-6			
Work in Progress		123	3,639.76
a/c 2-1-2	56,444.42		
2108	131.73 E		
2375	40.32 E		
4126	946.73 E		
1691	1,468.02 E		
2815 Hydrates			
036 Solids & Hydrate Mass	1,639.76		
Sales of Parts		314	568.23
Miscellaneous Supplies & Repairs		319	307.34
Sales of Scrap		302	25.53
Royalty		150	90.—
Accomodation Purchases		30	465.85
Factory Expenses		313	126.—
a/c 4-5	6,069		
4-7	6,581		

Continued on folio 76

February 1917

Continued from folio 75

Administration & General Expenses	85				
ap 60-5	97				
60-12	25			107	
Battery Assembling Expenses	180				
ap 50-2				300	
Shipping Expenses	230				
ap 85-2				150	
Selling Expenses	220				
ap 50-6	22.50				
-6	2.15				
-7	263			3525	
Defective & Obsolete Stock	103			2081 48	
Insurance Unexpired	76			272 90	
Experimental	143			2405 2	
Special Orders	51			9418 00	
ap 175	11030	E			
	35910	E			
	93375 50	E			
Plant & Equipment	81	E		77 103	
ap 236					
Advertising Expense	74			1117 81	
ap 50-5					

Distribution of Sales for month of February 1917.

29

Allowance Acct.

To Trucked Cells Filled	305		15 22		
Work in Progress ap 40-6	91			15 32	
	106	E		290	

To charge Allowance Acct with 1-AB cell & misc. repair work done for the Sheldon R.P.C. The work was billed to them on Inv. 12593 & bill cancelled on Credit 24163

29

Free Goods

	249		35 77		
To Trucked Cells Filled	91			22 07	
Work in Progress ap 40-6	106	E		11 75	

To charge Free Goods with 2-AB Cells scrapped & misc. repair work done on cells returned by Mundet Bros Chicago.
Billed to them on Inv. 12513. & bill cancelled on C. 24164

2-AB Q	11.01	22.02
Repair Work		11 75

February, 1917

Free Goods

29

	249		11 —		
To Work in Progress ap 40-6	106	E		11 —	

To charge Free Goods with 2 Elec Bat. billed on Invoice 12634. Bill cancelled on Credit 24170

29

Factory Expense ap 50-1

	273	E	10 —		
To Material & Supplies	10			10 —	

To charge Factory Expense with 1 drum returned to Eason Chem. Works. Drum required heavy repair. See Inv. 12529 - Cr 24167

29

Memorandum Charge Acct

Indiana Garage & Lumber Co	15		20 —		
To Material & Supplies	10			20 —	

To reverse entry in Sec. crediting the Memo Charge with 2 drums returned on Credit 2172. The same a regular return for credit & was treated as such.

29

Memorandum Charge Acct

A.H.C. & A.R.R.R.Co	15		14 64		
To Trucked Cells Filled	91			14 64	

To charge Memo Charge with 1-AB cell to reverse Credit Memo 2211 crediting the Memo Charge for 1-AB cell returned. The entry below

29

Trucked Cells Filled

	91		14 35		
To Memorandum Charge Acct	15			14 35	
A.H.C. & A.R.R.R.Co					

To charge Trucked Cells Filled with 1-AB cell returned from A.H.C. & A.R.R.R.Co. In crediting the memo reverse for December this was incorrectly treated as an AB cell.
See R.P. 24121
See entry above

Memorandum Ledger Sheet	18		1.85		
Edison Storage Battery Co. N.J. Branch					
To Finished Cells Filled	91				1.85
S. Bz cells					
To correct error in treating Cr. Memo 2094 for 6 Bz cells returned as Bz cells					
5 Bz cells @ 2.77 1.85					
29					
Finished Cells Filled	91		23.10		
5 Bz Cells					
Memorandum Ledger Sheet					
E. S. B. Co., N.J. Branch					23.10
To correct error in treating Cr. Memo. 2152 for 5 Bz cells as Bz cells. See entry above					
5 Bz cells @ 4.62 23.10					
29					
Factory Expenses	143	L	7.57		
A.C.S.S.					
Finished Cells Filled	91				7.57
To charge Factory Expense with cost of 1 A.C.S.S. filled to Newark Hospital on Inv. 11701. On account of cell being defective the money was refunded to Co. 2.39					
29					
Cost of Parts Sold	14				
Work in Progress	174	C.	582.45		
A.C.S.S.					
To correct error in posting January "Cost of Parts Sold" entry on A.C.S.S. In error a group of misc. parts was omitted from the entry					582.45
29					
Work in Progress	173	C.	13.—		
A.C.S.S.					
To Cost of Cells Sold (A.C.S.)	154				13.—
To correct error in extension of tray costs on entry "Cost of Cells" entry A.C.S.					
As extended 1-4 cell tray @ 2.25 = 11.25					
Should be 2.25					9.25
As extended 7-1 cell tray @ 2.75 19.25					
Should be 22.25					4.75

Factory Expenses	143		10.29		
29					
Pottery Assembling Expense	115				10.29
To correct error in bringing forward footing in Detail of Expenditures Acc. No. of L.f. 114-115					
Discount Paperb					
29					
Cathcart & Hollister	108		31.50		
Discount Acct					
Discount received from Cathcart & Hollister on our payment of Jany 9, 1912 check 7255 Amount not included in footing of January Discount in Cash Book	148				31.50
29					
Memorandum Ledger Sheet					
The Internal Rec. Co.					
Memorandum Ledger Sheet					
Internal Rec. Co.					
To correct error in crediting the Int. Rec. Co. for the return of 60-A cells on R.P. 3019, Edison Phono Works should have received credit for the return 7118-7193-7707					
29					
Finished Cells Assembled	71		70281.53		
To Work in Progress	174				
To credit Work in Progress with cells assembled during the month of Feby, 1912 as follows:					70281.53

A4	6015	7.0060	42340.35
A6	1023	9.7894	10014.64
A8	161	12.8160	2063.04
A10	257	16.0063	4113.66
A12	385	19.3329	7443.16
B2	462	2.6512	1225.01
B4	618	4.2339	2616.43
B6	80	5.8896	471.15
			70281.53

February 29, 1912

Finished Cells Filled 91 6531.69

To Finished Cells Unfilled 91 6331.99

Work in Progress 174 E 199.70

Apl 29

To charge Finished Cells filled back with cells filled during February, 1912

	Inventory	Entered	Total
Ac - Lizzie Good	4589.50	2021.25	6610.75
Al - 96 @ 9.7916	1967.09	448.84	2415.93
Am - 101 @ 16.0063	2097.83	113.97	2210.80
Ag - 268 @ 19.3334	5181.23	262.18	5443.41
Fi - 266 @ 2.8514	1341.51	50.66	1392.11
Re - 107 @ 18.0334	1865.83	87.46	1953.29
	39		

Cost of Cells Sold 182 39320.47

To Finished Cells Filled 91 39583.52

Work in Progress 174 173.95

Apl 1909 813.75 E

1912 923.30 E

To charge Cost of Cells Sold with the cells & equipment shipped apl sales for month of February, 1912

4 Cells 5091 @ 9.7½		37583.52
Inspg Apl 1909		
2 Cell Insp	70 @ .85	59.50
3 " "	132 @ .90	120.60
4 " "	6 @ .95	5.70
5 " "	63 @ 1.00	63.—
6 " "	24 @ 1.05	25.20
7 " "	122 @ 1.15	140.30
8 " "	101 @ 1.15	116.15
9 " "	11 @ 1.20	13.20
10 " "	207 @ 1.25	258.75
12 " "	12 @ 1.50	18.00
		813.75
Mnc. Parts Apl 1909		
066 Keys	490 @ 5½	26.95
561 Rep. Counters	3903 @ 13½	526.—
589 Opa. "	20 @ 13½	2.68
961 Jacks	88 @ 12½	10.56
971 Mouthes	88 @ 16½	14.08
074 Keyshandles	1500 @ 4½	60.—
075 " Cycle	3000 @ .20	6.—
087 Pole Sheets	1000 @ .66	66.95
065 Pumpers New Sp.	1 @ 1.00 Dozen	9.—
064 Pumpers Repair	5 @ 1.20 Dozen	6.00
		149.81
		923.30

February, 1912

Cost of Cells Sold 39

To Finished Cells Filled 184 6583.29

Work in Progress 91 6370.98

Apl 1909 93.95 174 E

1912 117.35 E

To charge Cost of Cells Sold with the cells & equipment shipped apl sales during month of February, 1912.

4 Cells 591 @ 10¾		6370.95
Inspg Apl 1909		
4 Cell Insps	18 @ 1.00	18.00
5 " "	11 @ 1.05	11.55
6 " "	16 @ 1.10	17.60
8 " "	39 @ 1.10	42.90
		93.95
Miscellaneous Parts Apl 1909		
066 Keys	53 @ 5½	2.91
561 Rep. Counters	56 @ 13½	7.56
961 Jacks	6 @ 12½	.72
971 Mouthes	6 @ 16½	.96
064 Pumpers 1st Quality		13.87
074 Keyshandles	1100 @ 4½	49.50
075 " Cycle	336 @ .20	6.72
087 Pole Sheets	110 @ .66	7.26
		117.35

Cost of Cells Sold 39

To Finished Cells Filled 184 172.35

Work in Progress 91 172.05

Apl 1909 .30 174 E

To charge Cost of Cells Sold with Apl Sales cells & equipment shipped apl sales during Feby, 1912

4 Cells 17 @ 10½		172.05
Mnc. Parts Apl 1909		
087 Pole Sheets	24 @ 1.25	.30

February, 1912

Cost of Cells Sold 29							
		1st		1,558	16		
	To Finished Cells Sold	91				3,135	55
	" " Assembled	91				1,281	60
	Work in Progress	121				168	01
	Feb 1907		8270.	E			
	Feb 1870		835.	E			
	Discharge Cost of Cells Sold with Rr cells & equipment shipped & sales during February, 1912						
	Rr cells filled 305 @ $15.31		3,125.55				
	" " assembled 100 @ $12.81		1,281.60				
	Days & Labor						
	5 Cell Trays 6 @ $1.75		10.50				
	6 " " 23 @ $1.75		40.25				
	10 " " 12 @ $2.50		30.—				
			81.20				
	Misc. Parts of Feb 1870						
	886 Lugs 10 @ $8.66		86.				
	861 Connectors 217 @ 20		43.40				
	900-15 Wrench 4 @ .30		1.20				
	907 Day Handles 13 @ .05		6.50				
	915 Jack 4 @ .35		1.40				
	916 Jumpers 35 pr. 20		9.00				
	917 Pole Hooks 60 @ .12		7.20				
	Day Poles 15 @ .75		11.50				
	" Cell 2 @ .25		.50				
			83.70				
Cost of Cells Sold 29							
		1st		1,130	30		
	To Finished Cells Sold	91				1,071	60
	Work in Progress	121				58	70
	Feb 1907		42—	E			
	1870		16.70	E			
	Discharge Cost of Cells Sold with Rr equipment shipped & sales in February 1912						
	110 cells 60 @ 17.81		1,071.60				
	Days						
	5 Cell Trays 12 @ 3.50		42.00				
	Misc. Parts of Feb 1870						
	886 Lugs 2 @ 8.66		17.				
	886 Jumpers 11 pr. 38		4.18				
	897 Jumpers Terminal Connectors 2		4.—				
	20 " " "		2.10				
			16.70				

February, 1912

Cost of Cells Sold 29							
		1st		811	30		
	To Finished Cells Sold	91				761	60
	Work in Progress	121				49	70
	Feb 1907		270.	E			
	Feb 1870		229.70	E			
	Discharge Cost of Cells Sold with Rr cells & equipment shipped & sales during February 1912						
	Rr Cells 360 @ 21.15		7,617.60				
	Days						
	5 Cell Trays 72 @ 3.75		270.—				
	Misc. Parts of Feb 1870						
	1266 Lugs 22 @ 1.40		30.80				
	1267 Pole hooks 18 @ 1.20		21.60				
	1268 Connectors 288 @ 60.93		175.39				
	900-15 Wrenches 7 @ .45		3.15				
	997 Jacks 7 @ .50		3.50				
	1286 Jumpers 62 pr. 421		26.26				
	12 " " 1.07		12.84				
	Terminal Rods 2 @ 2.07		4.00				
			229.70				
Cost of Cells Sold 29							
		1st		1,275	17		
	To Finished Cells Sold	91				1,215	56
	" " Assembled	91				265	—
	Work in Progress	121				194	61
	Feb 1907		83.67	E			
	1870		110.94	E			
	Discharge Cost of Cells Sold with Rr cells & equipment shipped & sales during February 1912						
	Rr cells filled 397 @ 2.73		1,083.56				
	" " assembled 100 @ 2.65		265—				
	Days & Labor						
	2 Cell Trays 7 @ .65		4.55				
	5 " " 82 @ .96		79.12				
	Misc. Parts of Feb 1870						
	1086 Connectors 300 @ 12.83		37.66				
	1082 " Upr. 76 @ 12.83		9.75				
	Pole Lugs 152 @ .25		37.4				
	1086 Jumpers 21 pr. 126		2.15				
	" 12		1.83				
	Terminals 76 @ .02		1.52				
	900-12 Wrenches 76 @ .16		12.16				
	987 Jack 76 @ .25		19.00				
	974 Day Handles 198 @ .04		7.92				
	975 " " Eyebolt 396 @ .20		79.				
	Steel Rod 1		2.00				
	Pole Hook & Wire 1		3.00				
	Pr. Pole hooks 944 @ .50		472.				
			110.94				

February, 1912.

Cost of Pelletbold 29

	15	375	23 6
To Sundries Pelle Pelleted	91		341 65 91
Working Expense	114		7 85 52
Wkt 1		170 15	
1910	E.	165 37	
	E.		
Incharge Cost of Pelletbold with Bo Pelle & Expenses shipped as Orders during Feby 1912			
Bo Pelle 767 " @		2466 85	
Imperials			
5 Pell Imps 95 @ 50		83 60	
6 " " 1 90		90	
8 " " 1 10		1 -	
9 " " 33 15		341 65	
Misc Parts wkt 1910			
Bushings 2 - @ 5 5/8		11 13	
Bbl Connectors 501 @ 1 1/2		241 50	
Bbl " Open 92 @ 15 3/4		1408	
Shackles 105 @ 2 -		210	
07½ Snapshackles 360 @ 2 1/2		10 60	
07½ " Eyebolt 570 @ 20		1 04	
Steel Bbl		2 -	
Bbl Jumpers wkt 1910		2 38	
Bbl Pole Nuts 1434 @ 50		7 67	
Cost of Pelletbold 29	15	98 406	
To Sundries Pelle Pelleted	91		730 01 -
Working Expense	114		5 3 61
Wkt 1		241 8	
1910	E.	238 5	
	E.		
Incharge Cost of Pelle Pelleted with Bo Pelle & Expenses shipped as Orders during February 1912			
Bo Pelle 118 @ 6 13		730 01 -	
Imps			
2 Pell Imps 17 @ 90		15 30	
5 " " 10 @ 95		9 50	
		24 80	
Misc Parts wkt 1910			
661 Connectors 94 @ 16 1/2		15 61	
666 Lugs 30 @ 5 1/2		1 65	
Shackles 19 @ 2 -		38	
966 Jacks 20 @ 2 -		2 40	
971 Wrench 20 @ 16		3 20	
661 Jumpers 7 open 1 -		7 33	
667 Pole Nuts 206 @ 16		1 56	
07½ Snapshackles 54 @ 2 -		2 16	
07½ " Eyebolt 105 @ 20		21	

February, 1912

Cost of Parts Sold 29

	14	440 69	
To Working Expense	114		1130 39
Wkt 1		65 40	
1910	E.	364 90	
	E.		
Factory Expense	117		5 30
Wkt 1			
Inspection & Test (Steel)	103		7 -
Incharge Cost of Parts Sold with Misc. Parts shipped as Orders during February, 1912			
Imperials			
5 Bell Imp Tray 8 - 1 00		8 00	
6 " " " 12 - 1 05		12 60	
7 " " " 3 - 1 10		3 30	
9 " " " 2 - 1 20		2 40	
2 " Lt " 16 - 90		14 40	
4 " " " 4 @ 1 00		4 -	
7 " " " 14 @ 1 05		14 70	
		65 40	
Miscellaneous Parts wkt 1910			
Bolts & Nuts only 5 @ 2 00		10 00	
Bolt, Relay & Nuts 3 @ 4 00		12 -	
Bolts Eye & Nut Long 20 @ 1 50		30	
Anybolts 4 @ 16		64	
Bell 1		30	
Relay 1		90	
Pole & Nut Bushings 12 @ 20		17	
Rocket 50 @ 1 1/2		75	
Sel Connectors 13 @ 13 1/2		1 75	
577 " 2 @ 13 1/2		27	
66 " 6 @ 16 1/2		99	
Bbl " Steel 12 @ 5 50		66	
666 Lugs 36 @ 5 1/2		1 80	
Bbl " 8 @ 5 1/2		44	
Bbl Jumpers 6 open 1 -		11 40	
Bbl " 2 " 2 -		9 50	
		20	
		56	
Bell Brass 28 @ 2 00		56 -	
" " 70 @ 2 00		140 -	
20 x 94 " " Brass 25		529	
Dolerite Paint 2 gall @ 85		1 70	
Hydrometer 3 @ 1 75		5 25	
Inflate for 7 gall Carboy 2 @ 25		50	
965 Jacks		12	
971 Wrenches 8 @ 16		1 28	
571 Black Iron 114 @ 6 25		7 12	
67 " " 170 @ 7 25		12 77	
671 " " 25 @ 10 00		2 50	
667 Pole Nuts 72 @ 16		11 52	
Bbl " 2 @ 50		01	

February, 1912

Forward

011 Black Mont Caps	117 @ 2½	2.13			
010 Red " "	123 @ 3½	4.17			
Box Black " "	50 @ 3½	1.67			
Box Red " "	50 @ 3½	1.75			
009 Molded	50 @ 75	38			
Box " "	50 @ 80	40			
Box Aquarium Apparatus	17 @ 80	11			
014 " " "	48 @ 12	5.76			
024 Hot Basket	60 @ 1	60			
050 Rings	50 @ 05	03			
010 "	50 @ 05	02			
601 Ice Cream	18 @ 25	4.50			
801 Ap "	1 @ 39	39			
Box Pot "	11 @ 17	1.87			
1701 Ap "	24 @ 12	2.88			
Interest Expense					
Month for Preferred Corp		3.30			
div. 3% Pref. Stock					
Bill Lings	200 @ 3½	7.00			
Cost of Selling Outfits Sold	29				
To Work in Progress			15%	708-	
a/c 1907			12% E.		708-
To charge Cost of Selling Outfits Sold with Selling Outfits shipped a/c Sales during February, 1912					
J.D.	87				
Memorandum Charge Stock	29				
To Finished Cells Assembled			19	2.65.96	
" " Assembled			91		105.80
Work in Progress			12% E		1540.66
a/c 1907					5.50
Inclosing a Memo Charge sheet with Air cells & equipment shipped a/c Memo during February, 1912					
Air cells filled 5 @ 21.16				105.80	
" " assembled 8 @ 19.2000				154.66	
Bags					
4 cell trays 2 @ 2.75				5.50	

February, 1912

Memorandum Charge Stock 29

		19	2.97.85 E		
To Finished Cells Filled		91		2371.20	
" " Assembled		91		497.28	
Work in Progress		12%		1108	
a/c 1907			E. 64.95		
1910			E. 44.13		
To charge Memo Ledger with the cells & Equipment shipped on memo during Feby, 1912					
Air cells filled 320 @ 7.16				2371.20	
" " assembled 71 @ 7.000				497.28	
Trays a/c 1907					
2 cell trays	1 @ 85	.85			
3 " "	4 @ 90	3.60			
5 " "	41 @ 1	41.-			
6 " "	10 @ 1.50	15.50			
7 " "	2 @ 1.15	2.30			
8 " "	7 @ 1.15	8.05			
10 " "	3 @ 1.25	3.75			
Misc. Parts a/c 1907					
581 Connectors	173 @ 13	22.15			
016 Rings	12 @ 5½	.61			
016 Hangers 27 pcs.	235	5.22			
074 Trays Handles	68 @ 4	2.72			
075 " " Inclds	136 @ 20	27			
042 Pole Seals	73 @ 08	5.16			

Memorandum Charge Stock 29

		19	1.32.10		
To Finished Cells Assembled		91		120.05	
Work in Progress		12% E.		12.05	
a/c 1907					
Inclosing Finished Cells Assembled with 8 cells & equipment shipped a/c memo during Feby, 1912					
8 cells assbld 8 @ 15.0125				120.05	
Trays a/c 1907					
4 cell tray	2 @ 2.75	4.50			

February 1912

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Memorandum Ledger sheet

	18	1555.55		
To Finished Cells Filled	91		1369.06	
" " Assembled	71		146.84	
Work in Progress	174		39.65	
April 07	27.35	E.		
1870	12.30	E.		

Inventory the Memo

Ledger with the cells & Equip't shipped & sale Memo during February, 1912

36 cells filled 127 @ 10.78	1369.06	
16 " acidd 15 @ 9.84	146.84	
Inv's April 07		
2 Cell tray 2 @ .90	1.80	
4 " " 4 @ 1.00	4.-	
5 " " 14 @ 1.25	17.50	
6 " " 2 @ 1.10	1.10	
7 " " 5 @ 1.15	5.75	
Misc. Parts April 07		
661 Connectors	6.84	
066 Kings	.6	
061 Jumpers	2.85	
966 Jacks	.36	
971 Mouches	.48	

29

Memorandum Ledger sheet

	18	2923.32		
To Finished Cells Filled	91		1684.41	
" " Assembled	71		1153.34	
Work in Progress	174		85.57	
April 07	6.95	E.		
1870	1.62	E.		

Inventory Memo Ledger with the cells & Equip't shipped on Memo in February, 1912

89 cells filled 11 @ 15.41	1684.41	
16 " acidd 9 @ 12.86	1153.34	
Inv's April 07		
1 cell tray 3 @ 1.15	3.50	
5 " " 1	1.75	
6 " " 1	1.90	
Misc. Parts April 07		
066 Kings 2 @ 8.66	.17	
661 Connectors 3 @ 20.00	6.-	
869 Pole Nuts 10 @ 2.50	5.-	
071 Inv Handles 1 @ 2.00	.02	
075 " " Eyelets 16 @ 2.50	.03	

February, 1912

29

Memorandum Ledger sheet

	18	8079.39		
Finished Cells Filled	91		759.36	
Work in Progress	195		42.03	
April 07	36.-	E.		
1870	22.03	E.		

Inventory Memo Ledger with Bc cells & Equipment shipped on memo during Feb. 1912

Bc cells 168 @ 4.52	759.36	
Inv's April 07		
4 Cell tray 1 @	.75	
5 " " 26 @ .80	20.80	
6 " " 1	.85	
7 " " 4 @ 9.00	36.-	
Misc. parts April 07		
661 Connectors 24 @ .25	3.6	
" Kings 14 @ .05	.70	
Funnel 7 @ .02	.14	
901-15 Mouches 8 @ .16	1.28	
966 Jacks 7 @ .25	1.75	
Stencil Pen 5 @ 2.00	10.-	
869 Pole Nuts 336 @ .50	1.68	
071 Inv Handles 64 @ .02	2.56	
075 " " Eyelets 128 @ .20	.26	

29

Memorandum Ledger sheet

	18	208.59		
Finished Cells Filled	91		222.84	
Work in Progress	174		15.69	
April 07	7.60	E.		
1870	8.09	E.		

Inventory Memo Ledger with Bc cells & Equip't shipped in memo Feb. 1912

Bc cells 36 @ 6.19	222.84	
Inv's April 07		
4 Cell tray 1	1.00	
5 " " 6 @ .80	6.60	
Misc. parts April 07		
066 Kings 12 @ 5.08	6.-	
661 Connectors 8 @ 6.50	2.60	
061 Jumpers 2 pr. 12.-	.36	
Funnel 1	.02	
966 Jacks 2 @ .12	.36	
971 Mouches 3 @ .16	.48	
Mordant (Brilliant) 1	2.50	
869 Pole Nuts 72 @ .66	.47	
071 Inv Handles 14 @ .02	.28	
075 " " Eyelets 28 @ .20	.06	

29

Memorandum Ledger Acct

Finished Cells Filled	18	261125		
" Assembled	91		204 75	
Work in Progress	115		1 691	
a/c 1809		60 07		E.
1817		84 57		E.
2 charge Memo Ledger				
with Bx cells & equipt. shipped				
a/c memo during Feby. 1917				
Bx cells filled 75 @ 3.50		204 75		
Bx " assbd 6 @ 2.50		15 91		
Drums a/c 1807				
5 cell tray 7 @ .86		6 02		
Misc Parts a/c 1870				
B66 Rings 18 @ 5.00		.01		
661 Connectors 40 @ 2.50		1.10		
B66 Jumpers 1/16"		.33		
Bushel 6 @ .02		.12		
9001 Brackets 8 @ .16		1.28		
977 Jacks 8 " .25		2.		
5 Cell steel base 5 " 2.		10.		
Steel cases (1018) 5 " 2.50		12.50		
B80 Cole nuts 162 " .50 C		.81		
074 Gray handles 14 " .4 C		.56		
075 " " Lyric 28 " .30 C		.06		
		84.57		

29

Memorandum Ledger Acct

Finished Cells Filled				
Work in Progress				
a/c 1807		76.		
" 1870		8.09		
Co Chg. Memo Ledger with				
B6 Cells & Equipment shipped				
on memo during Feby 1917.				
B6 Cells	86 @ 6.09	522 84		
Drums a/c 1807				
4 Cell tray 1 @ 1.—		1.		
5 " " 6 " 1.10		6.60		
Misc. Parts				
066 Rings 17 " .06 C		.61		
661 Connectors 15 " 16.60 "		2.49		
064 Jumpers 3 gas 19.— " gas		.57		
1.30 " elec		.16		
Bushel 1		.02		
966 Jack 3 @ 12 ea		.36		
971 Brackets 3 " 16 "		.48		
Property charge Co. 1 Kreo headlight & with lamps				
Co. charge 5 1 Extra Jumpers two lamps				
Forward		4.50		

Dry cases only
See Journal of 19

29

Forward

1 Wooden Box w. handle		4.50		
047 Cole nuts 7 @ 66 C		2.50		
074 Gray handles 14 " .4 — "		.47		
075 Bushels 14 " .30 "		.56		
		.06		
		6.09		

29

Memorandum Ledger Acct

Work in Progress	18	38 477		
a/c 1807	115		196 77	
" 1870	90.—			E.
" 1691	49.17			E.
	57.60			E.
Material & Supplies	117		170	
Defective & Obsolete Stock	118		18	
Co Chg. Memo Ledger with				
Misc Parts & Drums shipt a/c				
memo during Feby 1917				
Drums a/c 1807				
5 Cell 4 Tray 24 @ 3.75	90.			
Misc Parts				
561 Connectors reg. 6 @ 13.40 C	.80			
519 " Spec. 7 " "	.27			
066 Rings 4 " 5.06 C	.20			
B66 " 7 " 5.00 "	.10			
F.O. Coup. 7 " 10.	70.00			
601 Cans 80 " 7.50 "	7.50			
064 Jumpers 3 gas 1-131" 19.— " gas	4.37			
1.30 " Elec	1.79			
B64 " 3 " 1-18" 19.— " gas	1.57			
1.30 " Elec	1.03			
1764 " 4 " 1-15" 19.— " gas	1.70			
1.30 " Elec	.80			
S.O. 7675 7 " 1-90" " 4.17	4.94			
" 7674 4 " 1.35 " with Gr. on 1 end	2.69			
	44.17			
Min A/c 1691				
Solution 720 lbs p. 08	57.60			
Material & Supplies				
Drums 17 @ 10.	170.			
Defective & Ob. Stock				
6 B27 Cells @ 3	18.			

29

Factory Expense a/c 15-6	113	24 —		
Free Goods	119	18 897		
	115		217 77	
Work in Progress				
a/c 1870	4640.			E.
" 1691	137 57			E.
" 2408	78 80			E.
Co Chg. Free Goods with				
Misc parts shipt gratis Feby.				
Misc parts a/c 1870				
971 Brackets 1 Hd style	.15			
Forward				

29

Cost wd.

				.15
066 Hinge	4 @ 5.06 C			.20
964 Locks	3 . 12 .			.36
Filler hose 2 lgth	.83			1.06
" tank	1			6.
Bag Stuff. box posts	17 @ 7½ C			.10
1217 Filler cap	1	. 1.30 C		.13
1275-1 Hinge Band	1			.04
073 Filler cap	90	. 1.15 C		1.03
020 Hinge band	70	. 1.75 C		.35
501 Cans	1	. 24.00		24.
601 "	18	. .25 .		4.50
801 "	6	. .29 .		1.74
801 "	1	. .157		.157
064 Jumpers 7 pcs 108"		. 84 2 pcs		1.68
1764 "	1 . 96"	. 1.00 . per		1.40
		42.00 . per		.42
Dep. Dec. 81		. 2 . 00		2.
	9-6" 3-10"	. .25 per		2
				22.40

20 Chg. Factory Expense

with replacement of Defr. parts

561 Connectors Reg.	40 @ 12.40 C			5.96
817 " Spec.	10 .	.		1.34
661 " Reg.	46 . 16.60 C			7.64
617 " Spec.	10 .	.		1.66
861 " Reg.	30 . 20.- C			6
817 " Spec.	10 .	.		2.
				24.—

Wm P Apr 16 1914

1719# solution	@ 8	137.52
Wm P Apr 24 01		
96# dry solution	@ 30	28.80

20

Inspectors & Salesmen Equipment 91 175 C 175

Work in Progress 71

Apr 1870

20 Chg. Insp. & S. Equip

with Hydrometer comp. shipt to Chicago office 8 01

Inspectors use 1 @ 1.75

20

Finished Cells Filled 91 116,715

" Assembled 71 45,526

Work in Progress 121 54,937

Apr 1890 17.17 S.

1807 37.75 C

2 Memorandum Ledger 18 197,676

20 credit Memo Ledgs.

with the cells & equipments returned on Memo. during February, 1912

2 cells filled 195 @ 7½	116,715.	
" " assembled 65 @ 7 cm	45,526.	

Inspt. Apr 1907

2 cell hose	2	@ .85		1.70
3 " "	4	. .90		3.60
4 " "	1			.95
5 " "	1			1.00
6 " "	10	. 1.05		10.50
7 " "	4	. 1.13		4.40
8 " "	2	. 1.15		2.30
10 " "	6	. 1.25		7.50
11 " "	4	. 1.30		5.20

Misc. Parts Apr 1890

064 Jumpers 3 pcs.	85		.57
			.04
	3 pc.	1.85	2.57
			1.77
047 Pole Nuts	526 @ .66		2.89
064 Hinges	4 @ 5.25		20.
561 Reg. Connectors	36 @ 13.50		4.5.
817 Spec.	4 @ 12.50		50
964 Locks	3 @ 12		36.
971 Hinges	3 @ 16		48

20

Finished Cells Filled 91 148,764

" Assembled 71 29,368

Work in Progress 121 197,94

Apr 1907 17.50 S.

1890 2.22 C

2 Memorandum Ledger 18 180,104

20 credit Memo Ledgs.

with the cells & equipt returned on Memo. Jan.

46 Cells Filled 138 @ 10.78	148,764	
46 " Assembled 30 " 9.79	29,368	

Spray Apr 1907

8 Cell Spray	6 @ 1.05		6.30
6 " "	6 . 1.10	.	6.60
7 " "	4 . 1.15	.	4.60

Misc. Parts Apr 1890

047 Pole Nuts 936 @ .66 C 2.77

February 1917.

29

Finished Cells Filled 91 — 133.197
" Assembled 91 — 179.47
Work in Progress 124 — 2.553
a/c 1807 2.3 E
" 1870 2.03 E

Memorandum Ledger 18 — 1.536.02
Posted Memo Ledger
with A8 Cells + Equipment
returned a/c memo. Feby 17
A8 Cells Filled 9 @ 15.22 — 133.97
A8 " Assembled 14 . 12.86 — 179.47
Drays a/c 1807
4 Cell Drays 5 @ 1.65 — 8.25
5 " " 3 . 1.75 — 5.25
6 " " 5 . 1.90 — 9.50
Misc Parts a/c 1870
847 Cole nuts 16½ @ 1.75 C — 2.33
" " " 16 . " . — .20

29

Finished Cells Assembled 91 — 40.65
Work in Progress 124 — 3.08
a/c 1807 8.— E
" 1870 .01 E

Memorandum Ledger 18 — 43.63
A8 H. Cells + Equipment held acct.
memo during Feby 17
A8 H Cells Assembled 3 @ 12.88 — 40.65
Drays a/c 1807
3 Cell Drays (Ch) 1 . 3.
Misc Parts a/c 1870
847 Cole nuts 6 . 1.75 C — .08

29

Finished Cells Filled 91 — 1.354.24
Finished Cells Assembled 91 — 173.99
Work in Progress 124 — 41.17
a/c 1807 29.— E
" 1870 2.17 E

Memorandum Ledger 18 — 1.569.25
A17 Cells + Equipment held acct.
memo. during Feby 1917
A17 Cells Filled 64 @ 21.16 — 1.354.24
A17 " Assembled 9 " 19.33½ — 173.99
Drays a/c 1807
4 Cell Drays 1 . 3.
10 " " 6 . 6.— 36.
Parts a/c 1870
1247 Cole nuts 146 . 1.45 C — 2.17

February 1917

29

Finished Cells Assembled 91 — 144.06
Work in Progress 124 — 4.95
a/c 1807 4.95 E
" 1870 .73 E

Memo. Ledger 18 — 149.01
A10 Cells + Equipment held
acct. memo during Feby 1917
A10 Cells Assembled 9 @ 16.00½ 144.06
Drays a/c 1807
4 Cell Drays 1 2.25
5 " " 1 2.50
Misc Parts a/c 1870
847 Cole nuts 18 @ 1.75 C .73

29

Finished Cells Filled 91 — 234.78
Work in Progress 124 — 29.91
a/c 1807 5.41 E
" 1870 23.50 E

Memo Ledger 18 — 264.09
B7 Cells + equipment held
acct. memo during Feby 17
B7 Cells 86 @ 2.73 — 234.78
Drays a/c 1807
6 Cell Drays 6 @ .16 cu — .96
7 " " 1 — .65
Misc Parts a/c 1870
866 Lugs 8 @ 5.03 C — .40
1061 Connectors reg 17 . 12.45 — 1.49
1084 " Apex 7 . " . — .75
(01B7) Steel cases 5 . 2.50 cu — 12.50
Steel Racks (6 cell) 4 . 2 . — 8.
855 Cole nuts 172 . .50 C — .86

29

Finished Cells Filled 91 — 2.503.17
Work in Progress 124 — 21.90
a/c 1807 8.10 E
" 1870 13.80 E

Memo. Ledger 18 — 2.750.27
B4 Cells + Equipment held a/c Memo Feby
B4 Cells 56 @ 4.47 — 250.31
Drays 1807-5 Cell Drays 8 @ .80 cu — 6.40
6 " " 7 . .85 — 1.70
Parts 1870 861 Connectors Reg 36 @ 10.31 C — 3.71
" .88 " Apex 4 . 15.00 " — .60
866 Lugs 12 . 5.00 " — .60
987 Racks 4 . .275 cu — 1.10
Jno. H. Menches 4 . .16 " — .64
Steel Racks 7 . 2 . — 14.
855 Cole nuts 112 . .50 C — .56
874 Gray handles 20 . 4 — C — .80
875 " " eyelets 40 . .20 C — .08

February 1912

29

Work in Progress 91 469.14

Yr 1907 27.75 E

" 1910 277.39 E

" 1911 164.00 E

Material & Supplies 15 130.

Defective & Obs. Stock 103 229.75

Memo Ledger 18 289.39

Misc. parts, repairs & memos during Feby

Days of 1907

H Cell All Days 18 @ 9.50 171.00

6 " " " 1 " 1.05

8 " " " 99 " 1.15 " 113.85

10 " " " 6 " 1.25 7.50

3 " 06 " 2 " .95 1.90

4 " " " 10 " 1. 10.

5 " " " 7 " 1.05 7.35

8 " " " 83 " 1.15 95.45

10 " 010 " 6 " 1.30 7.80

Misc. Parts 1910

064 Jumpers (24 pr) 06 " 19 @ 2.00 / 1.00 " jw 41.56 / 3.98

Filling Cups 1. 10.

Hydrometer 1. 1.75

Dry cells, all " 1911 1. 7.

Misc. 1911

73% Solution @ 1 189.60

Matl & Supplies

13 Drums @ 10.— 130.

Obs Stock

B11 Cells 838 @ 1.50 1257.—

E27 " 414 " .225 " 93.150.

E45 " 15 " .375 " 5.625

D75 " 85 " 1.50 " 127.50

29

Finished Cells Filled 91 363.09

Work in Progress 114 8.65

Yr 1907 6.— E

1910 65. E

Cost of Cells Sold 154 3697.44

Return of Cells & Cells & Jars Feby

Sh cell 49 @ 7.4 363.09

Jars

5 cell trays 6 @ 1.00 6.00

Misc. Parts 1910

047 Pole Sets 98 @ .61 6.

February, 1912

29

Smashed Cells Filled 91 819.25

Work in Progress 114 1.107

1907 865. E

1910 240. E

Cost of Cells Sold 154 1.035.35

Sh cells & equip returned & Jars Feby

Sh cells 76 @ 10.75 817.25

Jars 1907

3 Cell Tray 2 @ .95 1.90

4 " " 1 1.—

7 " " 5 @ .15 5.75

Misc. parts 1910

066 Rings 8 @ 5.06 .40

066 Jumpers 3 pr .51 1.53

966 Jacks 1 .12

971 Wrenches 1 .16

047 Pole Sets 152 @ .66 1.—

072 Assy Handles 16 @ .029 .46

075 " Bolts 32 @ .20 .06

29

Work in Progress 6 114 5.—

1910

Cost of Parts Sold 19 5.—

Misc. Parts returned & Jars Feby

Mill Bolts 3 @ 2.00 6.00

Air Jets 2.—

29

Smashed Cells Filled 91 1.867.57

Work in Progress 114 50.13

1907 410.75 6

1910 938. E

Cost of Cells Sold 154 1.917.95

Sh cells & equip returned & Jars Feby

Sh cells 127 @ 15.4 1.867.82

Jars 1907

4 cell Tray 3 @ 1.60 4.80

5 " " 1 .75

6 " " 18 @ 1.70 31.20

Misc. parts 1910

066 Rings 8 @ 5.06 .40

966 Jacks 1 .50

971 Wrenches 1 .35

061 Jumpers (24 pr) 210" 6.04

February, 1912

39

Battery Assembling Expense — 186 — 846.04

a/c 30-7

Work in Progress — 155 — 846.04

39,778

Incharge Battery Assembling Expense with cost of making Tetrachloro-naphthalene during February.

39

Work in Progress — 170 — 760.75

a/c 15-6

To Inc. Goods — 349 — 380.36

Factory Expenses — 210 — 380.36

a/c 15-6

To adjust a/c 15-6 with physical inventory of February 29, 1912.

39

Work in Progress — 349 — 19.56

Factory Expenses — 213 — 19.57

a/c 15-6

Work in Progress — 155 — 39.13

a/c 30-7

deduction from above entry.

39

Sales of Cells & Accessories — 30-6 — 1699.70

Accounts Receivable — 11 — 1699.70

Hutchinson Carriage Co — ✓

To credit a/c of Hutchinson Carriage Co with special discount allowed them on February Inst. all on de cells.

C/B 321	540	✓ 291.60 ✓
" 337	540	✓ 453.60 ✓
" 336	540	✓ 453.60 ✓
" 341	420	✓ 226.80 ✓
		1425.60

All on de cells

C/B 341 — 341 — ✓ 273.60 ✓

February, 1912

39

Factory Expenses — 213 — 196.61

a/c 15-6

Zinc Chloride Filled — 81 — 15.61

Work in Progress — 155 — 181-

a/c 1911

Incharge Factory Expense with defective cells that were scrapped during February.

1 - Air cell		7.41
11 " "	@ 10.72	118.58
2 " "	@ 15.41	30.82

a/c 1911

See the deduction @ 1 — 16-

39

Zinc Chloride Filled — 95 — 78.51

Work in Progress — 155 — 7.17

a/c 1907 — 315-

1910 — 407-

To Cost of Cells Sold — 154 — 85.01

Per Cells Shipped at Mr Miller's Inv. 1911

17 - Pin Cells @ 4.53 — 76.51

Trays

1 cell tray 1 — 75

5 " " 2 @ 1.80 — 8.50

Accessories for 1910 — 407-

39

Cost of Cells Sold — 154 — 1251.66

Battery Assembling Expenses — 198

Incharge cost of Cells Sold with cost of Assembling batteries during February, 1912.

39

Factory Expenses — 213 — 93.45

a/c 25-7

Shipping Expenses — 210 — 93.45

a/c 15-11

To Operation of Trucks — 201 — 1.85

Incharge Factory & Shipping Expenses with the cost of operating trucks during the month of February.

29				
Profit & Loss	178	2012.816		
Thomas A Edison	100			2012.816
Interest due on credit balance in account of Thomas A Edison July, 1910 but the invoice filed away with A Edison requires invoiced for July 1912				
29				
Bottling Assembling Expense	195	2.00		
Cost of bottle labels	187			2.00
29				
Reserve for Factory Expense	165	212747.79		
To Factory Expense	217			212747.79
To credit of Factory Expense with expense applied to the manufacture of parts during the year ended July 29, 1912.				
29				
Profit & Loss	178	7973.35		
To Factory Expense	217			7973.35
Inclosing Profit & Loss with all Factory Expenses over & above those applied to cost of parts manufactured during the year ended July 29 1912 or held in reserve on July 29 1912 for parts in the course of completion:				
Factory Expenses provided for 226635.38				
applied to cost of parts 212747.79				
13887.59				
Held in reserve for parts in course of completion 5914.24				
7973.35				
29				
Profit & Loss	178	Credit —		27426.84
Work in Progress	135			
Adjustment	100	27426.84		
Final adjustment of Work in Progress accounts with physical inventory of July 29, 1912				

29				
Material & Supplies	80	386294		
To Profit & Loss	178			386294
To charge Material & Supplies with material on hand in Coal Room Order Room on July 29, 1912. When this material has been issued from the regular storeroom it has been charged to Factory Expense 27-5 where it should have been treated as being drawn to a subsidiary storeroom and then charged to the proper account when consumed. The latter method will go into effect Nov 1 1912.				
29				
Profit & Loss	178	1777.83		
Material & Supplies	80			1777.83
Final adjustment of Material & Supplies a/c. with physical inventory as reported July 29, 1912				
Book Balance 43341.23				
Physical Inv. 41656.40				
1777.83				
29				
Profit & Loss	178	257.49		
Work in Progress	135			257.49
deduction from adjusting entry of Work in Progress with physical inv. of July 29, 1912 on # 100				
In accounts General Ledger a/c. will stand as shown in Cost Ledger July 29 1912				
Cost Ledger 74853.86				
Controlling Acc 75111.35				

February, 1912.

29				
Sales of Bills & Accessories		1049642.73		
Sales of Parts		263850.09		
Sales of Selling Outfits		6457 —		
Sales of Scrap		4128.85		
Rent Acct		16153.14		
Discount Allowed		15194.22		
Profit & Loss		1051770.83		
Profit & Loss				1117961.03
Cost of Bills Sold				784410.09
" Selling Outfits Sold				6041.64
" Parts Sold				204417.92
Selling Expenses				79164.45
Shipping Expenses				12806.59
Advertising				27258.64
Free Goods				4452.63
Administration & Gen'l Expes				46327.57
Experimental				5889.56
Rent Acct				
29				
Sales of Bills & Accessories	306	1049642.73		
Sales of Parts	312	263850.09		
Sales of Selling Outfits	315	6457 —		
Sales of Scrap	316	4128.85		
Rent Acct (Earned)	370	16153.14		
Discount Acct	372	4717.66		
Profit & Loss		1117393.89		
30 Profit & Loss				1095397.97
Cost of Bills Sold	180			784410.09
Cost of Selling Outfits Sold	181			6041.64
Cost of Parts Sold	192			204417.92
Selling Expenses	220			79164.45
Advertising Expenses	238			27258.64
Shipping Expenses	230			12806.59
Free Goods	249			4452.63
Administration & General Expenses	250			46327.57
Experimental	263			5889.56
Rent Acct	270			16153.14
Taxes	272			1434.76
Insurance	278			1843.70
Interest on Funded Debt	286			29155.11
Other Interest	290			1096.96
Discount Allowed	295			15194.22
Casualty Acct	297			357.72
Allowances	302			2172.72
Depreciation of Obsolete Stock	103			4128.85
Transfer of Income Accts for year ended Dec 31/12				

February, 1912

Inventory Acct	38	156952.05		
Work in Progress	125			102280.70
Depreciation of Obsolete Stock	103			2037.70
Material & Supplies	120			41656.00
Shipping Expenses	230			8146.46
Administration & General Expes	250			12673.32
Rent Acct	270			506.92
Taxes	272			42.25
Insurance	278			42.25
Interest on Funded Debt	286			84.89
Other Interest	290			84.80
Factory Expenses	213			59.16
29				
Profit & Loss	174	599.57		
Reserve for Bad Debts	179			599.57

March, 1912.

31

Defective & Obsolete Stock	103	63736		
To Work in Progress	114			63736
a/c 037				
To credit a/c 037				
with scrap nickel & copper from Steele manufacture during March 1912				
Nickel scrap 871 lbs @ .25	217.75			
" Shaping a/c Fontana				
84% Nickel 765 @ .25	191.25			
Zinc 172 @ .35	43.-			
Nickel in scrap from Sun Mine @ .25	66.60			
	540.10			
Copper scrap 506 @ .10	50.60			
" in scrap from Sun Mine 190 @ .10	19.00			
" in brass & copper 1321 @ .09	119.01			
	188.61			

31

Work in Progress	114	102280.70		
Defective & Obsolete Stock	103	273.70		
Material & Supplies	115	21656.10		
Shipping Expenses	130	514.46		
Reserve for Factory Expenses	161	5911.30		
" " General Expenses	169	3548.55		
Inventory Acct.	38	134,270.31		156,952.05

31

Work in Progress				
a/c 1675				
To Material & Supplies				

31

Material & Supplies	115	10-		
To Work in Progress	114			10-
a/c 1675				
To correct distribution of No. 3-301 American Oil & Supply Co. charging drum containing ammonia to a/c 1675				

31

Reserve for D-E cells returned by customers	170	70.50		
To Free Goods	219			70.50
To charge Reserve for D-E cells a/c with 47-E18 cells returned by A. Mehrling, Anderson Electric Co. Co. on R.R. #1104 - Co. 2635. These cells were scrapped 47-E18 cells @ 1.50				

March, 1912

31

Edison Chemical Works	70	34085.8		
Thomas A. Edison	130	559		
Accounts Payable	108	459.28		
Accounts Receivable	11	15284.70		
Sales of Cell & Accessories	307		14723.97	
3100 - A4	37054.55			
2735 - A6	44940. -			
1175 - A8	26662.40			
23 - A8H	598. -			
305 - A10	7724.72			
605 - A12	18592.80			
351 - B2	1898.40			
1480 - B4	9683.90			
9 - B6	94.50			
Sales of Selling Outfits ($3)	313		444 -	
Sales of Parts	317		108.91	
Sales of Scrap	319		4715.42	
Miscellaneous Supplies & Repairs	330		296.45	
Material & Supplies	47		3274.84	
Shipping Expenses	380		44.79	
ap 45-11				
Work in Progress	175		2589.68	
ap 41-60	259.99			
1641-2	2258.99			
636	58 -			
2175	8.50			
2796	4.30			
Royalties	150		404.70	
Factory Expenses	213		6.59	
ap 15-3	5.05			
25-7	1.54			
Administration & General Expense	750		27	
ap 50-[illegible]				
Selling Expenses	320		10.10	
ap 40-5	.16			
40-7	9.94			
Defective & Obsolete Stock	103		682.50	
Battery Assembling Expense	198		63	
ap 80-4				
Suspense Acct.	76		3.60 -	
Allowances	304		156 -	

distribution of sales for the month of March 1912.

March, 1912

31

Sales of Cells & Accessories	307	82630		
58 A4 62.90				
6 A6 102.00				
1 A8 20.50				
11 B2 74.40				
82.30				
Material & Supplies	47	466 -		
Shipping Expenses	330	15.13		
ap 45-11				
Sales of Parts	317	15.27		
Factory Expenses	213	.50		
ap 25-7				
Profit & Loss	178	116.84		
Work in Progress	175	7.50		
ap 1675 7.50				
1760 110				
Allowances	304	8.58		.50
To Accounts Payable	108			1455.70
" Receivable	11			
distribution of sales for March, 1912.				
31				
Shipping Expenses	381	380.86		
Selling Expenses	320		380.86	
to correct error in selling				
Jour. 3-171				
31				
Accounts Payable	108	30.75		
Inv. 11547 - Rodwell Duncan Co	25.75			
" 13013 - W. Thurston	.50			
Accounts Receivable	11			30.75
to correct error in entering the above bills in the wrong column in the Abstract of Sales				
31				
Free Goods	314	43.96		
Smashed Cell Filled	97		43.96	
to charge Free Goods with the cells returned for repairs by Anderson Electric Car Co. & supplied these cells were billed to them on Inv. 11601 - 12/18/11. the bill being cancelled later by credit 2601 - 3/5/12				
41 @ 1.09 = 43.96				

March, 1912

31				
Material & Supplies	114	5163129		
Work in Progress	115	6944162		
Special Apps.	11	949650		
Plant & Equipments	117	5092105		
Furniture & Fixtures	118	54257		
Experimental	263	327627		
Battery Assembling Expense	181	392 -		
Factory Expense	210	1748091		
Selling Expense	220	1077360		
Shipping Expense	230	83039		
Advertising Expense	235	76385		
Administration & General Expense	245	445956		
Miscellaneous Supplies & Expense	330	17676		
Operation of Yacht	241	29165		
Accomodation Purchases	3	16937		
Equitable Accounts	247	12853 -		
Sales of Scrap	321	360		
Defective & Obsolete Stock	181	1265		
Plant & Equipment Outside	88	1710		
Insurance Unexpired (See Journal Entry #204)	76	113629		
Profit	270	1298321		
Accounts Receivable	11		75012	
Payable	108		4315974	
Advances to Employees	90		49300	
Thomas Edison Laboratory	120		85105	
Edison Chemical Works	20		3617971	
Petty Cash	4		50033	
Pay Roll Accrued	130		3579728	
Material & Supplies	114		5160976	
Distribution of Abstract of Expenditures for month of March 1912				
31				
Free Goods	249	1070		
To Smashed Cells Billed	97		1070	
I charge Smashed Cells returned with 1-Ab cell returned for repairs by Mansfield & Scrapped. Billed to him on Invoice 12067 and later cancelled by credit 2589				

March 1912

31			
Memorandum Ledgers debit	11	5602	
Nearley Co., Indianapolis, Ind.			
Smashed Cells Billed	97		5602
I charge the Memo Ledger with 7-Ab cells shipped to the Nearley Co. of Indianapolis on Sales order 9335 & 4/1. These cells were sent for repairs a memorandum credit being issued at that time. 7-Ab cells @ 7.86			
31			
Free Goods	249	1572	
Smashed Cells Billed	97		1572
I charge Free Goods with 2-Ab cells sent for repairs by the Journal Juncat Co. & scrapped. These cells were billed to them on Inv. 17997-7/6/12 & cancelled by credit 2609 7/25/12. 2-Ab cells @ 786			
31			
Free Goods	249	2 —	
Work in Progress	115		2 —
1/10/870			
I charge Free Goods with 1-Ab Filler & Thos Beers & Marshall Field Co. on Inv. 13950-7/27/12. Cancelled by Credit 2625			
31			
Smashed Cells Billed	97	1996	
To Sales of Cell & Accessories	317		1996
I charge Smashed Cells Billed with 2-Ab cells returned by the Sahnes Brach Co. of St. Louis. This is a part of the 60 Ab cells which they returned for a 60-Ab cell battery which was shipped to them. They also paid $60.- for this transaction. 2 @ 14.98 1996			

March cell 4.05

Finished Cells Filled	9	11305		
Morgan-Wynne Ledger	18			11305
To reverse December entry charging the Mono Cage with 3 Apt cells shipped to L M M Chenery on Sales order 13675 Inv. 11305				
3 Apt cells @ 1135				
31				
Morgan-Wynne Ledger L M M Chenery	18	1260		
To Finished Cells Filled	9			1260
To charge Mono Cage with 3 Apt uniformed Cells shipped to L M M Chenery on Sales order 13675				
3 Apt @ 1420				
31				
Cost of Cells Sold	18	26732 10		
Finished Cells Filled	9		25602 —	
Work in Progress	15		1130 68	
Apr 1917 521.85				
1916 608.83				
Sheets filled 3400 @ 7.10		26600.00		
Days				
2 cell tray 25 @ 85		21.25		
3 " " 48 @ 90		43.20		
4 " " 38 @ 95		36.10		
5 " " 40 @ 1.00		40.—		
6 " " 70 @ 1.50		105		
7 " " 62 @ 1.13		70.40		
8 " " 107 @ 1.15		123.05		
9 " " 160 @ 1.20		192.00		
10 " " 152 @ 1.10		167.—		
11 " " 5 @ 1.50		7.50		
Miscellaneous Parts				
Jumpers used for 1.00		83.41		
" 3522 @ 1.2		4675		
966 Pb Connectors 375 @ 1.05		358.00		
Spec " 62 @		8.36		
971 Mouch 50 @ .16		8.00		
966 Jacks 50 @ .12		6.00		
0.47 Pb Parts 60 @ .80		48.00		
Jumper Wire 8 @ .2		1.60		
Filling Caps 120 @ .10		12.00		
Day Pbs 7 @ .30		2.10		
0.98 Day Handle 9 @ .50		4.50		
975 " Eyebolt 1111 @ .20		222.20		
Lugs 51 @ .11		5.61		

Cost of Cells Sold	18	30581.62		
Finished Cells Filled	9		29592.70	
Work in Progress	15		988.92	
Apr 1917 475.55				
1916 513.37				
Sheets filled & equipment shipped as per data. March 1917				
Sheets filled 2731 @ 11.00		29.97.70		
Days - Apr. 1917				
3 Cell tray 3 @ .95		2.85		
4 " " 22 @ .100		22.—		
5 " " 139 @ .1.05		145.95		
6 " " 50 @ .1.10		55.—		
7 " " 9 @ .1.15		10.35		
8 " " 177 @ .1.20		212.40		
10 " " 18 @ .1.50		27.—		
Misc. parts Apr 1917				
66 Connectors 2.05 @ .1.05		278.05		
166 Lugs 267 @ .1.05		11.96		
966 Jacks 42 @ .12		5.04		
971 Mouches 42 @ .16		6.72		
Filling caps 2 @ .10.00		20.00		
Day Pulls 6 @ .15		90		
0.47 Pb Parts 540 @ .66		356.40		
0.98 Day Handles 836 @ .3.60		30.10		
975 " Eyebolts 147 @ .20		32.24		
0.61 Jumpers 3.4 Pair @ .17.50		60.24		
3.49 " @ .1.50		5.24		
0.87 Wire Connectors 8 @ .13.00		1104		
Jumper Wire 66 @ .1.50		1.00		
Lugs 12 @ .4.50		54		
Hinge Bracket 12 @ .6.50		78.00		
Tag 12 @ .50		6.00		
31				
Cost of Cells Sold	18	338.50		
Finished Cells Filled	9		329.87	
Work in Progress	15		8.76	
Apr 1917 500				
1916 3.76				
Apt cells filled 23 @ .1.50		34.50		
Days (Continuing)				
3 cell 2 @ 2.50		5.00		
Misc Parts				
Pb Connectors 11 @ .27.50		1.05		
Pb Jumpers 2 @ .26.50		53		
90 @ .1.30		1.17		
0.7 Button Wire 11 @ .2.50		.28		
0.87 Plugs 11 @ .0.95		10		
0.47 Pb Parts 46 @ .1.10		50		

March 1917

31

Cost of Cells Sold

	15	1,183,574.49	
Finished Cells Filled	97		176,132.25
Work in Progress	15		744.24
a/c 1907		377.90	
1870		366.34	
No cells filled 1175 @ 14.99		176,132.25	
Trays a/c 1907			
2 cell tray 58 @ .35		72.50	
6 " " 6 @ .35		8.10	
4 " " 102 @ .50		153.-	
5 " " 51 @ .65		88.80	
6 " " 35 @ .65		45.-	
10 " " 6 @ .35		12.50	
Misc. Parts a/c 1870			
861 Rq. Connector 771 @ 27.44		208.18	
857 Pin " 6 @		16.-	
861 Lugs 49 @ 10.22		49.-	
98 Jacks 15 @ .35		5.25	
900-15 Brackets 15 @ .30		4.50	
879 Pole Nuts 350 @ .15		52.85	
874 Tray Handles 495 @ .6		17.93	
875 " " Eyelets 495 @ .20		2.-	
861 Jumpers 207 pr @ .35		72.03	
Tyo @ 2.00		42.75	

31

Cost of Cells Sold

	15	551,944	
Finished Cells Filled	97		379,670
" " Assembled	71		192,120
Work in Progress	15		3,054
a/c 1907		206.55	
1870		183.99	
80 cells filled 15 @ 19.97		379,670	
" " assbd 10 @ 19.22		192.20	
Trays a/c 1907			
4 cell tray 30 @ 3.00		90.00	
5 " " 37 @ 3.50		116.55	
Trays a/c 1870			
161 Connectors 338 @ 23.94		78.00	
166 Lugs 12 @ 10.22		12.-	
98 Jacks 4 @ .50		2.-	
900-15 Brackets 4 @ .45		1.80	
Tray Bolts 7 @ .30		6.0	
861 Jumpers 37 pr @ 22.25		22.60	
1770 @ 1.20		20.50	
Jumpers Tin 2 @ 1.00		2.50	
Atomic Tape 4 rolls @ .50		2.-	
879 Pole Nuts 60 @ .12		6.71	
874 Tray Handles 124 @ .36		44.84	
875 " " Eyelets 248 @ .20		50.-	

March 1917

31

Cost of Cells Sold

	15	13,677.44	
Finished Cells Filled	97		1,031.10
" " Assembled	71		2,138.40
Work in Progress	15		927.94
a/c 1907		491.75	
1870		436.19	
80 cells shipped after date during March 1917			
80 cells filled 1510 @ 13.5		1,031.10	
" " assembled 112 @ 20.4		2,138.40	
Trays a/c 1907			
4 cell trays 30 @ 3.60		108.-	
5 " " 97 @ 3.75		363.75	
Misc. parts a/c 1870			
1261 Connectors 478 @ 5.14		2,411.53	
1261 Lugs 26 @ 17.44		453.-	
1261 Jumpers 99 pr @ 51.11		51.22	
256 " @ 2.00		512.00	
900-15 Brackets 9 @ 45		4.05	
98 Jacks 9 @ .50		4.50	
~~Atomic~~ Tape 4 rolls @ .50		2.00	
Terminals 4 @ 1.00		5.-	
Tray Handles 6 @ .13		.78	
" Pole 1		.15	
1249 Pole Nuts 1250 @ 1.22		1,476.	
Jumpers Tin 1250 @ 2.00		2,128.	
Lugs 21 @ 17.44		366.	
Terminals 21 @ .25		26.25	
" Rivet 21 @ 2.50		52.50	

31

Cost of Cells Sold

	15	6,207	
Finished Cells Filled	97		58.25
Work in Progress	15		3.54
a/c 1907		1.15	
1870		1.99	
8 cells filled 9 @ 6.47		58.25	
Trays a/c 1907			
4 cell tray 1		.90	
5 " " 1		.95	
Misc. parts a/c 1870			
66 Connectors 7 @ 13.21		9.3	
066 Lugs 4 @ 4.48		18.	
Terminals 2 @ .27		.5	
98 Jacks 2 @ .27		.54	
900 Brackets 2 @ .16		.32	
879 Pole Nuts 18 @ .66		12.	
874 Tray Handles 4 @ .36		1.4	
875 " Eyelets 8 @ .20		1.6	

March 1907

31

Cost of Cells Sold

Finished Cells Filled	15	108990	
Work in Progress	94		96876
a/c 1908	15		12114
1909	66.00		
Bx cells dropped a/c labor during March 1907			
Bx cells filled 351@2.76	96876		
Drays a/c 1908			
2 cell boxes 5 @ 1.65	8.25		
5 " 40 @ 1.64	26.40		
6 " 10 @ .90	9.00		
9 " 8 @ .80	8.00		
Misc. parts a/c 1908			
100 Rep Connectors 2.56@.46	29.85		
Bx bings 50@2.24	1.00		
100 Spec Connectors 3.70@.46	1.68		
Bx Jumpers 7 spec @1.50	1.05		
" 1.07 " @1.50	6.00		
Terminals 3.70@.07	9.10		
400 m Trunch 39 @.15	6.00		
98 Jacks 39@.25	9.75		
Bx Rackets 70@.20	14.00		
6 Day Handles 12@.64	16.56		
6 Day Handle Lights 1.50@.02	.50		

31

Cost of Cells Sold

Finished Cells Filled	15	7486.64	
Work in Progress	94		6837.60
a/c 1908	15		649.04
1909	255.48		
	393.56		
Bx cells filled 1450@4.62	6837.60		
Drays a/c 1908			
2 cell boxes 4 @ .78	3.12		
4 " 5 @ .88	4.40		
5 " 257 @ .88	226.16		
6 " 18 @ .90	16.20		
8 " 4 @ 1.00	4.00		
9 " 6 @ 1.05	6.30		
Drays a/c 1909			
Bx Cups 150 @ 2.04	306.00		
Bx Rep Connectors 918 @ .20	183.60		
Bx Spec " 250 @ .20	50.00		
Bx Jumpers 1.50 95 "	3.50		
Bx Rackets 296@.09	17.77		
Terminals 260 @ .02	5.20		
400 m Trunches 364 @ .15	54.00		
98 Jacks 369 @ .25	92.25		
6 Day Handles 178 @ .16	28.48		
6 " " Lights 115 @ .02	2.30		

March 1907

31

Cost of Parts Sold

Work in Progress	19	897.60	
a/c 1907	19		897.60
1908	2026.60		
1909	8.50		
	681.70		
Misc. parts dropped a/c labor during March 1907			
Drays a/c 1907			
2 cell dry tray 5 @ .85	4.25		
3 " " " 30 @ .90	27.00		
5 " " " 15 @ .70	10.50		
6 " " " 11 @ .85	11.55		
7 " " " 21 @ .70	23.10		
8 " " " 5 @ .15	5.75		
10 " " " 15 @ .25	18.75		
2 " Ac " 2 @ .90	1.80		
4 " " " 4 @ .70	11.00		
5 " " " 74 @ .25	27.75		
6 " " " 6 @ .25	6.60		
3 " Ad " 6 @ .25	7.50		
6 " " " 1	1.60		
Drays a/c 1908			
4 cell Bx tray 5 @ .82	4.10		
5 " Bx " 5 @ .88	4.40		
Miscellaneous parts a/c 1908			
56 Rep Connectors 2.56@.55	3.27		
58 Spec " 1.70@.55	1.57		
66 Rep " 19@.13	2.53		
86 " " 13@.27	3.51		
106 " " 25@.25	3.12		
100 Spec " 10@.25	1.27		
Bx Rep " 25@.25	3.52		
Bx Spec " 10@.25	1.41		
Bx Cups 113@.25	5.58		
066 " 281@.25	12.81		
Bx Jumpers (1.50) 60 "	18.24		
Bx " (10 ") 120 "	3.24		
986 Jack 13@.12	1.56		
97 Trunches 17@.16	2.72		
Bx Rack Posts 30@.20	6.00		
Bx " " 192@.20	38.40		
44 Tubes 24@.25	6.00		
6 Day Rack Posts 92@.06	5.52		
Bx " " 50@.58	29.00		
Bx bar 10@.23.07	2.31		
6 " bar 24@.25.20	6.05		
44 " 8@.29.09	3.20		
Bx " 3@.16.15	4.95		
	5027		

March 1912

Cost of Rubber (first) 5277.

Rio Cure	5 @ .35	1.75	
Air	60 @ 42.4	25.40	
Separator Wires	25 @ .02	.50	
Pos Posts & Plates	100 @ .15	1.50	
Neg Napties	4 @ .20	.80	
Neg Jar Lugs	10 @ .035	.35	
Neg Plates Dry	60 @ 2.3	1.38	
Neg Block	206 @ 6.2	12.89	
Neg "	240 @ 7.33	17.33	
Neg "	4 @ .18	.72	
Neg Pole Element Cyls	12 @ 1.57	.81	
Neg Rod	13 @ 3.4	.44	
Neg Lead Gasket	73 @ 1.08	.73	
Separators	3 @ .75	2.25	
Filler & Wire	4 @ 2.25	9.—	
Filling Cost Pos Cost	12 @ .15	1.8—	
" " Neg Filler Wire	3 @ 8.5	24.—	
" Will Line & Wire	20 @ 1.25	4.—	
Selector Cover	5 @ .75	3.75	
		6277.75	

31

Cost of Filling Cut Plates Sold 15 4444.—

Work in Progress 125 4444.—

a/c 8%

Filling Cut Plates 55

31

Finished Cells Filled 9 4367.

Work in Progress 125 1.81

a/c 1807 8.0

1570 8.01

Cost of Cells Sold 15 4358.

Ass cells 58 @ 7.53 4367.

Soups a/c 809

7 cell trays 8 @ 1.12 8.0

Misc parts a/c 18%

Pos Connectors 13 @ 1.15 6.27

Neg Lugs 3 @ .03 .09

Neg Jack 1 .12

Neg Mould 1 .16

Neg Pole Post 116 @ .66 .76

Neg Jar Handles 16 @ .36 .58

Neg " Eyelets 32 @ .20 .06

March 1912

Finished Cells Assembled 9 8850252

To Work in Progress 125 8850252

Cells assembled during March 1912

7103	2103	Ass	1560073
5021.5	3361	Ab	3419670
1557	778	Bb	1073548
1663	488	Ass	991573
817.5	577	Bz	911.05
603.5	1507	Bb	512215
305.5	411	Pb	2503.57
11260.00			

31

Finished Cells Filled 9 8574884

Finished Cells Shipped 9 8193746

Cells filled during March 1912

Mfg Cost		Electrolyte	
2086 - Ass @ 7.4151	1547316	@ .23	68838
3178 - Ab @ 10.4503	3306073		1157.22
1511 - Bz @ 1.5503	1169381		550.44
3 Bb @ 13.515	40.55		2.29
12 - Bz @ 1.6003	19.208		10.44
510 Ass @ 20.3002	10365.60		4299.80
229 - Bz @ 2.7861	638.02		229.0
1781 - Pb @ 4.4591	794503		356.80
432 - Bb @ 6.1885	267.3.4		123.13

Work in Progress 125 3811.38

1649.17

Electrolyte used in cells filled during March 1912

31

Finished Cells Filled 9 6.09

Work in Progress 125 .08

a/c 8%

To Cost of Cells Sold 15 .65—

Ass cells returned

a/c Sales during March 1912

Ass cells 6 @ 10.8 6.09

a/c Pole Post 12 @ .66 .08

31

Finished Cells Filled 9 14.09

Work in Progress 125 .02

a/c 8%

Cost of Cells Sold 15 1.50

Ass cells returned a/c Sales during March 1912

Ass cells 1 14.09

Neg Pole Post 2 @ 1.2 .02

31				
Finished Cells Field	9v		50 82	
Work in Progress	15v		1 07	
a/c 1907		1 50		
1909		2 27		
Cost of Cells Sold	15v			51 89
Per cells returned				
a/c Sales during March 1912				
Per cells " @ 1/6		50 82		
Trays a/c 1907				
5 cell tray 2 @ 90		1 80		
Misc Tools a/c 1909				
1 Screwdriver 6 @ 1/6		1 6		
1 " 2 @ 1/6		3 6		
1 Funnel 2 @ 2d		4 4		
1909 Wrenches 2 @ 1d		2 2		
1909 Jugs 2 @ 25		5 0		
1255 Pots Paste 22 @ 1/3		1 3		
1911 Trays Handles 12 @ 2/6		1 6		
1911 " Eyelets 9 @ 20		1 0		
31				
Work in Progress	15v		14 63	
a/c 1911				
Cost of Parts Sold	19v			14 63
Misc parts returned				
a/c Sales during March 1912				
1911 Button Sw. 12 @ 2/6		2 6		
1911 Bleed " 6 @ 6/6		3 9		
Selling Outfit				
1 Seller & Mix 1		8 -		
Steel Boxes 2 @ 2/6		4 -		
Seller & Mix 1		2 00		
31				
Finished Cells Field	9v		108 20	
" Assembled	9v		2 60 -	
Work in Progress	15v		5 71	
a/c 1907		5 25		
1909		4 4		
To Mfrs Ledger	18			373 91
Cells (Ht) returned				
a/c Mfrs during March 1912				
10 cells filled 10 @ 10/6		10 50		
" " assembled 25 @ 2/6		3 0 -		
Trays a/c 1907				
5 cell tray 5 @ 1d		5 25		
Parts a/c 1909				
1911 Pole Sect 7 @ 2/6		4 6		

31				
Finished Cells Field	9v		289 90 5	
Assembled	9v		7 0 2	
Work in Progress	15v		11 7 26	
a/c 1907		6 6 5 -		
1909		11 5 7 6		
To Mfrs Ledger	18			3 0 2 5 73
40 cells returned a/c Mfrs during March 1912				
40 cells filled 35 @ 7/6		2 9 4 0 -		
" " assembled 1		7 0 -		
Trays a/c 1907				
2 Cell tray 1		8 -		
3 " " 4 @ 9		3 6 -		
4 " " 1		9 5		
5 " " 20 @ 1d		16 -		
6 " " 1		1 8 5		
7 " " 2 @ 1d		2 2 0		
8 " " 12 @ 1/6		16 10		
10 " " 5 @ 1/6		3 7 5		
Miscellaneous parts a/c 1909				
56 Connectors 250 @ 2/6		30 - 0		
26 Plugs 100 @ 5d		4 5		
26 Jumpers		5 12		
1911 Pole Sect 77 @ 6		5 10		
1911 Trays Handles 132 @ 3/6		4 7 5		
1911 Eyelets 264 @ 20		5 2		
1911 Sack 1		1 -		
1911 Wrench 1		1 6		
1911 Pole Sect 1		2 5 0		
31				
Finished Cells Field	9v		10 3 4	
Assembled	9v		10 5 6	
Work in Progress	15v		2 5 9	
a/c 1907		2 5 0		
1909		9 9		
To Mfrs Ledger	18			5 7 4 9
80 cells returned a/c Mfrs during March 1912				
80 cells filled 1		14 2 4		
" " assembled 3 @ 2/6		40 5 6		
Trays a/c 1907				
3 cell box lightening tray 1		2 5 0		
Misc parts a/c 1909				
1911 Pole Sect 1 @ 1d		0 4		

March 1912

31

Sunshed Cells Filled	97	2158 56	
" " Assembled	100	5532	
Work in Progress	125	9861	
a/c 1907	3870		
1910	5891		
To Manufacturing Ledger	18		3512 49
As cells returned			
a/c Manufacturing March 1912			
All cells filled 100 @ 21.58	2158.56		
" " assembled 100 @ 18.32	1832		
Days a/c 1907			
4 cell tray 1	1.30		
5 " .16 @ 2.50	22.40		
6 " .10 @ 1.50	15		
Misc parts a/c 1910			
1 Connector 98 @ 27.50	26.50		
817 " 16 @ 27.50	4.32		
811 Lugs 6 @ 10.25	.61		
1 Jumper (1910) 2.50	2.50		
9011 Mouch 2 @ 16	.32		
918 Jack 2 @ 25	.50		
971 Pick Inc. 70 @ 8.50	6.09		
07 Button 100 @ 2.50	2.50		
817 Pole Hook 296 @ 1.50	2.96		
07 Tray Handle 5 @ 3.60	1.80		
07 Eyelet 100 @ 20	21		
31			
Sunshed Cells Filled	97	2798 76	
Work in Progress	125	5639	
a/c 1909	1598		
1910	4041		
To Manufacturing Ledger	18		8515 15
By cell returned			
a/c Manufacturing March 1912			
By cells 100 @ 2.79	279.76		
Days a/c 1909			
2 cell tray 4 @ 65	2.60		
5 " 7 @ .86	6.02		
6 " 8 @ 92	7.36		
Misc Parts a/c 1910			
1011 Connector 69 @ 12.50	8.63		
1012 " 3 @ 12.50	.38		
811 Lugs 10 @ 1.25	.10		
Tunnel 3 @ 02	.06		
9011 Mouch 5 @ 16	.80		
918 Jack 5 @ 25	1.25		
Hook Rod 3 @ 2.00	6.00		
971 Pick Inc. 202 @ 58	1.17		
07 Tray Handle 35 @ 3.60	1.27		
07 " Eyelet 76 @ 20	15		

March 1912

31

Sunshed Cells Filled	97	32 45	
Work in Progress	125	19 93	
a/c 1908	95		
1910	97		
To Manufacturing Ledger	18		342 27
By cells returned			
Mfg. during March 1912			
By Cells 5 @ 6.49	32.45		
Days a/c 1908			
5 cell tray 1	95		
Parts a/c 1910			
661 Connector 4 @ 13.25	53		
06 Clips 200 @ 12	.24		
661 Jacket 1	12		
971 Mouch 1	16		
07 Pole Jack 10 @ .68	.07		
31			
Sunshed Cells Filled	97	37 422	
Work in Progress	125	63 53	
a/c 1908	12 60		
1910	30 73		
To Manufacturing Ledger	18		461 75
By cells returned			
Mfg. during March 1912			
By cells 97 @ 4.65	37422		
Days a/c 1907			
5 cell tray 10 @ .88	8.80		
7 " 40 @ .95	38.00		
Parts a/c 1910			
661 Connector 54 @ 13.25	7.50		
661 " 10 @ 11.25	1.11		
661 Lugs 21 @ 6.25	1.35		
Tunnel 9 @ 02	.18		
661 Pole Hook 102 @ .75	.92		
9011 Mouches 10 @ 16	1.60		
918 Jack 10 @ 25	2.50		
Hook Rod 9 @ 2.00	18.00		
07 Tray Handle 35 @ 3.60	1.01		
07 " Eyelet 56 @ 20	11		

Finished Cells Filled	97		160 38		
Work in Progress	135		5 23		
a/c 1907		6.75			
1870		168.			
Mem Ledger	18				168 61
Sundries during March 1910					
Dr cells	9 @ 17.50	160.38			
Days a/c 1907					
4 cell tray	1	3.25			
5 " "	1	3.50			
Parts a/c 1870					
56 Connectors	4 @ 27 cts	1.08			
66 Lugs	2 @ 10 cts	.21			
89 Pole Hooks	18 @ 1 cts	.19			
31					
Finished Cells Filled	97		138 1.90		
" " Assembled	100		81.25		
Work in Progress	135		9.63		
a/c 1907		58.75			
1870		39.85			
Dr Mem Ledger	18				1561.91
Dr cells returned					
a/c Mems during March 1910					
Dr cells filled	65 @ 21 cts	138.90			
" " assembled	4 @ 20 cts	81.28			
Days a/c 1907					
4 cell tray	17 @ 3 cts	55.25			
5 " "	1	3.50			
Misc. parts a/c 1870 @ cts					
156 Connectors	15 @ 17 cts	26.28			
166 Lugs	6 "	1.05			
156 Jumpers (W) 120"		9.93			
99 Jack	1 @ 50	.50			
90 Switch	1 @ 45	.45			
189 Pole Hooks	138 @ 1 cts	1.89			

31					
Work in Progress	176		227.59		
a/c 1870		41.03			
1910		186.56			
Defective Cells & Old Lead Scrap	135		11.25		
Material & Supplies	41		160.-		
Mem Ledger	18				1788.41
Misc. parts, &c. returned					
as a/c Mems during March 1910					
a/c 1870					
66 Connectors 6 @ 16 cts		1.00			
66 Lugs 12 @ 5 cts		.61			
66 Jumpers a/c 120"		3.08			
Selling a/c 1910 @ 30 cts		30.-			
88 Pot Stand Caps	1	.06			
87 Pole Hooks	6 @ 25 cts	2.79			
Tow Ropes	2 @ 25 cts	.51			
Mortar	1	2.50			
		41.03			
D & E Cells					
5 Box 4 cell @ 2 cts		11.25			
Mat'l & Supplies					
Brass 1 in @ 20 cts		160.-			
a/c 1910					
Solution 2332 lbs @ 0.08		186.56			
31					
Mem Ledger	18		305.07		
Finished Cells Filled	97				263.55
" " Assembled	97				29.68
Work in Progress	135				1.84
a/c 1907	4.95				
1870	6.89				
As cells shipped a/c Mems during March 1910					
4 cell tray	3 @ 95	2.85			
6 "	2 @ 105	2.10			
Misc. Parts					
56 Connectors	22 @ 13 cts	2.95			
66 Lugs	8 @ 5 cts	.41			
66 Jumpers a/c 6' @ 19 cts		.27			
89 Pole hooks	5 @ 14 cts	.70			
96 Jack	2 @ 12 cts	.24			
90 Switch	2 @ 15 cts	.30			
4 cell Stand Case	1	2.00			
Cells.					
As cells filled 3 @ 87 cts		262.55			
" " assembled 4 @ 7 cts		29.68			

March 1912

31

Memo Ledger

		18	201269	
Finished Cells Filled		94		19215.00
Assembled		91		2050
Work in Progress		106		6493
a/c 1907	33.15			
1870	32.78			
As cells shipped a/c				
memo during March 1912				
As cells filled 178 @ 108	1925.06			
" " assembled 2 @ 10	20.80			
Trays a/c 1907				
4 cell tray 20 @ 1.00	20 -			
6 " " 2 @ 1.10	2.20			
7 " " 3 @ 1.15	3.45			
12 " " 5 @ 1.50	7.50			
Misc. parts a/c 1870				
66 Pos. Connector 114 @ 1.65	188.10			
66 Spec " 5 @ 1.40	6.70			
66 Lugs 14 @ 2.48	6.72			
66 Jumpers a/c 1.10	7.66			
96 Jacks 3 @ .12	.36			
96 Muncks 3 @ .16	.48			
09 Pole Nuts 336 @ .66	2.22			
09 Tray handles 50 @ .36	18.00			
09 Eyelets 100 @ .20	20.00			

31

Memo Ledger

		18	240232	
Finished Cells Filled		91		22943.47
Assembled		100		27.66
Work in Progress		106		8719
a/c 1907	43.60			
1870	43.59			
As cells shipped a/c Memo March				
As cells filled 153 @ 150.29	22943.47			
" " assembled 2 @ 13.33	27.66			
Trays a/c 1907				
2 cell tray 2 @ .75	1.50			
4 " " 16 @ .50	8.00			
6 " " 2 @ .80	1.60			
10 " " 6 @ 2.25	13.50			
Misc. parts a/c 1870				
66 Connector 109 @ 27.50	29.97			
66 Lugs 6 @ 10.00	6.00			
66 Jumpers 18 @ 22.00	8.79			
96 Muncks 2 @ .30	.60			
96 Jacks 2 @ .35	.70			
09 Pole Nuts 310 @ 1.00	3.01			

March 1912

31

Memo Ledger

		18	201195	
Finished Cells Filled		94		18645
Work in Progress		106		1555
a/c 1870				
8.5" cells shipped a/c				
memo during March 1912				
As cells 13 @ 14.25	186.25			
Misc. parts a/c 1870				
66 Connectors 25 @ 27.00	6.75			
66 Jumpers a/c 1.00	8.08			
09 Pole Nuts 26 @ .10	.26			

31

Memo Ledger

		18	232.41	
Finished Cells Filled		91		209 —
Work in Progress		106		25.41
a/c 1907	10.66			
1870	14.75			
8.5 cells shipped a/c				
Memo during March 1912				
8.5 cells 75 @ 2.75 = 206.00				
Trays a/c 1907				
2 cell tray 4 @ .65	2.60			
5 " " 1	.85			
6 " " 8 @ .90	7.20			
Misc. parts a/c 1870				
106 Pos. Connector 114 @ 5.75	6.13			
108 Spec " 1	.13			
66 Lugs 6 @ 2.25	.29			
Jumpers 1	.07			
96 Muncks 2 @ .16	.32			
96 Jacks 2 @ .25	.50			
Stellites 1	2.00			
8 oz Liquid Lace 1	.275			
09 Pole Nuts 150 @ .50	.87			
09 Tray handles 26 @ 3.00	.96			
09 " Eyelets 12 @ .20	10.			

31

Memo Ledger

		18	1297	
Finished Cells Assembled		91		1294
Work in Progress		106		03
a/c 1870				
8.5 cells shipped				
a/c Memo during March 1912				
8.5 cells assembled 2 @ 6.49	12.98			
Misc. parts a/c 1870				
09 Pole Nuts 4 @ .66	.03			

Memorandum Ledger 18 58917

To Wunderlich Cells filled 91 508 20

" " Assembled 91 897

Work in Progress 126 7205

a/c 1907 1727

1870 5478

Per cells shipped as de

Memo during March 1917

Per cells filled 110 @ 4.62 508 20

" " assembled " @ 8.16 897

Days a/c 1907

5 cell tray 15 @ 80 12 00

6 " " 1 @ 90 90

9 " " 3 @ 105 315

Mac purchased 1870

Per Reg Connector 74 @ 1.40 104

Per Offset " 15 @ 1.40 21

Per Kings " 30 @ 5.42 162

Per Jumpers upon 11" 48

Per Pole Nuts 234 @ .58 136

Barrels 17 @ .02 34

Paris Mineral 17 @ .16 2.72

987 Steel 17 @ .25 4.25

Mat Per 1.50 @ 2.00 30.—

07 Iron Handles 38 @ .36 1.37

075 " " Eyebolt 76 @ .20 15

31

Memorandum Ledger 18 1297.90

Wunderlich Cells filled 91 1246.94

Work in Progress 126 50.96

a/c 1907 3.50

1870 47.46

Per cells shipped as

memo during March 1917

Per cells 7 @ 7.50 52.94

Days a/c 1907

5 cell tray 1 3.50

a/c 1870

116 Connectors 40 @ 3.32 1.31

Per Pole Nuts 10 @ 1.50 15

Memo Ledger 31

Wunderlich Cells filled 18 1582.30

" " Assembled 91 1045.68

Work in Progress 126 40.61

a/c 1907 60.55 9.98

1870 35.63

Per cells shipped

a/c Memo during March 1917

Per cells filled 68 @ 3.82 260.15

" " assembled 38 @ 1.06 40.64

a/c 1907

4 cell tray 16 @ 3.55 56.80

5 " " 1 3.75

a/c 1870

126 Connectors 48 @ 5.42 260.16

1264 Kings 7 @ 17.25 30.

1264 Jumpers upon 11" 8.79

07 Jacks 1 50

075 Wrench 1 .05

1269 Pole Nuts 106 @ 1.62 171.

31

Experimental 263 15.—

Pole 535

Work in Progress 126 15.—

a/c 1870

6 Air cans delivered

to J. Maginnis for experiment

on new rubber coating

6 @ 2.50

31

Battery Mining Expense 198 3.75

a/c 30-7

Work in Progress 126 3.75

a/c 1870

5 gal Dielectrical paint

shipped to Chicago branch

for use on cells formly coated

5 gall @ .75

31

Advertising Expense 238 25

a/c 2616.

Work in Progress 126 25

2/28

~~a/c 12½ Gal. Dielectric~~

paint shipped to Lawrence, N.Y.

Park for house lighting

experimental work.

12½ gall @ .02

March 1912

31							
Memo Ledger		18	151	75			
Work in Progress		14			113	25	
a/c 1907	131.50						
1870	249.75						
Material & Supplies		84			152	—	
Defective & Obsolete Stock		103			67	50	
Jays a/c 1907							
2 cells Air Tray 6	144						
" " " 10	9.50						
5 " " " 15	15 —						
6 " " " 15	15.75						
7 " " " 6	66.						
8 " " " 11	110						
3 " Air " 6	57						
4 " " " 10	10 —						
5 " " " 15	15.75						
6 " " " 15	27.50						
7 " " " 6	69						
8 " " " 11	110						
2 " Air " 2	5 —						
a/c 1870							
Misc. parts as detailed on Shop Record	249.75						
Material & Supplies							
15 Screws	150						
1 Carboy	2						
Defective & Obsolete Stock							
67 cells 30 @ 2.25	67.50						
31							
Free Goods		119	123	15			
Work in Progress		14			123	15	
a/c 1907	116.11						
1890	7.04						
Parts given away during March 1912 See details on Shipping Rec.							
31							
Free Goods		119	27	15			
Finished Cells Filled		91			23	10	
Work in Progress		14			4	05	
a/c 1907	85						
1870	3.23						
Per cells shipped							
Parts during March 1912							
Per cells 5 @ 4.62	23.10						
Misc. parts as detailed in shipping record	3.23						
1 cell tray 1	85						

March 1912

31							
Edison Chemical Works		70	4118	09			
To Accounts Payable		106			4118	09	
G. H. Barrett & Co.	1800	✓					
Florence & Co.	1200	✓					
Vanderbilt Co. of Norfolk	1609	✓					
To correct Cash Book entry of Feby 2, 1912, folio 311; wrong check, 17868 & 17870 entered in Accounts Payable as shown should be Edison Chemical Works							
31							
Special Orders a/c 2033		51		30			
To Accounts Payable		106				30	✓
Lauterbauer Co.		✓					
Cincinnati Ohio							
To correct error in posting No. 3-262							
As shown	107						
Should be	137						
31							
Cost of Cells Sold		18	395	12			
Battery Assembling Expense		105			395	12	
Cost of assembling cells into batteries during March 1912.							
31							
Factory Expense a/c 25-9		311	145	90			
Shipping Expense a/c 25-11		311	145	90			
Operation of Trucks		305			291	80	
Cost of operating trucks for month ended March 31, 1912							

April. 1912

30

Defective & Obsolete Stock 117 581 87

Work in Progress 116 581 87

4/30.37

Nickel & copper scrap

from April manufacture of

of Nickel Plate

Nickel Scrap

1049 lbs @ .25 262.25 ✓

" in M. Millings

8 lbs @ .25 2 — ✓

Nickel Dross

1646 lbs containing

to 4 lbs nickel 1317 lbs @ .25 1317.— ✓

Nickel in scrap from Shears

450 lbs @ .15 67.50 ✓

1648.50

Copper Scrap

605 lbs @ .10 60.50 ✓

Copper in scrap from

shears 193 lbs @ .20 38.60 ✓

Copper in cement

copper recovered 495 lbs @ .09 44.55 ✓

112.77

31

Free Goods 240 32 80

Smashed Cells Filled 9 32 80

To charge Free Goods

with cells replaced for

Studebaker Bulletin &

shown on Inv. 12872 - 3/30/12 &

Inv. 12870 - 3/30/12

2 Kcells @ 11.00 22.00

1 A6 " 10.78

31

Free Goods 240 57 36

Smashed Cells Filled 6 57 36

To charge Free Goods

with 4 - 105 cells given to

N. Central & A.R.R.R. Billed

& shown on Inv. 13705 - 3/31/12. Cancelled

by Cr. 2741 4/30/12.

4 - A8 H cells @ 14.34 57.36

30					
Factory Expenses	713	L.	11.01		
apr 15-6					
Smashed Cells Filled	84			11.01	
To charge Factory Expense with cost of 1-A6 cell, owned by the Other Enterprise of Chicago, which was scrapped as defective in manufacture					
Per our Inv. 12178			11.01		
" " Credit 2682				11.01	
30					
Fixed Goods	149		3.52		
Work in Progress	116	L.		3.52	
apr 16-6					
1-8 cell B.F. Tray					
1-8 cell Box "					
Chargeway bolts					
Pettee & Co. of Boston, Mass					
Per our invoice 14104					
" " Credit 2779					
30					
Notes Receivable	8		12000-		
Accounts Receivable	11			12000-	
A. P. Bailey & Co. Inc.					
To credit A.P. Bailey & Co. with a 12000- demand note dated Amesbury, Mass. April 1st 1917 and payable at Merrow National Bank with interest at 6%.					
30					
Factory Expenses					
apr 15-6					
Memo Ledger					
Auburn Rubber Mfg Co					
To cancel charge for 1-A8 cell, which was to have been returned by the above, as the cell was cut open to determine the trouble.					

An interior May for this

Sales of Cells & Accessories	307		39596		
88 A4 845.77					
64 A6 1028.—					
A8 1092.—					
129 B4 829.85					
4 A8" 104.—					
A10 60.—					
Material & Supplies	40		405.—		
Shipping Expenses	231		457		
apr 15-6					
Sales of Parts	312		32.05		
Miscellaneous Supplies & Repairs	330		3.40		
Free Goods	349		10.—		
Work in Progress	129	L.		3.13	
apr 2796 .25					
16917 2.88					
Allowances	309		32.38		
To Accounts Receivable	11				47411.15
Distribution of Credit issued during April 1917.					
30					
Adjustment of Memo Ledger	28		22.75		
To Memo Ledger	18			22.75	
Altman Jones & Co					
To cancel entry of 5-B cells charged against Altman Jones & Co. These cells were given to a brother of J. Du Bois Bergeron for services rendered in connection with batteries used in New York City					
30					
Adjustment of Memo Ledger	25		31.44		
Memo Ledger	18			31.44	
P. Altman & Co.					
To charge adjustment off with 4-B cells which are uncollectable. Our salesman in selling P. Altman & Co. a battery underestimated the number of cells required for the car					
4-B cells @ 7.86 31.44					

April 1917

30					
Edison Chemical Works	70		270428		
Thomas A. Edison, Ladies	120		2494		
Accounts Payable	108		12467		
Receivable	11		15104941		
Sales of Cells & Accessories	307				14370821
4319 A4	45022.96				
2323 A6	38866.—				
979 A8	20205.90				
123 A8"	2813.20				
300 A10	7623.—				
561 A12	16754.40				
569 B2	3041.15				
697 B4	4607.70				
518 B6	4773.90				
Material & Supplies	14r				227275
Sales of Selling Outfits	318				4250
Shipping Expenses	321				4994
Sales of Parts	319				14404.8
Miscellaneous Supplies & Exp.	330				21968
Accomodation Purchases	30				35257
Royalty	150				231—
Work in Progress	127				290797
4036 1911th	68440.				
054	5.00				
2125	525.				
2408	27180.				
2796	62.53				
4260	42.85				
1641r	163645				
Defective & Obsolete Stock	11r				290—
Sales of Scrap	322				13857
Administration & Gen. Expense	251				145
ap 60-3	.80				
60-5	.65				
Advertising Expenses	238				2210
Profit & Loss	173				548—
Experimental	263				2143
Battery Assbly Expense	193				450
ap 20-5					
Darby Mine	106				590—
Allowances	302				1231
Selling Expenses	220				60
ap 40-6					
Suspense Acct	74				400—
Factory Expenses	213				21487
ap 11-7	1.80				
15-3	6—				
25-7	207.07				
distribution of bals April 1917					

April 1917

30					
Material & Supplies	14r		6895796		
Work in Progress	127		7745183		
Special Orders	51		509853		
Plant & Equipment	87		710099		
Furniture & Fixtures	98		34206		
Experimental	268		376592		
Battery Assembling Expenses	101		33840		
Factory Expenses	213		1945957		
Selling Expenses	220		972123		
Shipping Expenses	231		126205		
Advertising Expenses	235		85565		
Administration & General Expenses	251		425859		
Miscellaneous Supplies & Repairs	330		52721		
Operation of Trucks	304		26026		
Accomodation Purchases	30		43251		
Loss on Sale of Acct	39		1286		
Reserve Acct	201		—		
Insurance Unexpired	96		105—		
Darby Mine	106		26610		
Rent & Equipment Outside	88		120—		
Interest	304		9366		
Defective & Obsolete Stock	11r		8243		
Rent Acct	270		193166		
Accounts Payable	108				6080206
" Receivable	11				60015
Petty Cash	4				47211
Pay Roll	13r				1167928
Material & Supplies	14r				5596245
Edison Chemical Works	30				3789558
Thomas A. Edison, Ladies	120				86095
Advances to Employees	80				25478
distribution of bals.					
endures for April 1917					
2					
Smashed Cells Field	97		3054		
Memo Ledger	18				3054
Broadway Acct C.8					
To cancel charge					
against the above for					
2-A8 cells. These cells					
were returned on					
Rec. Report 2546					
2-A8 @ 15.27	30.54				

April, 1912

30				
Adjustment of Memo Ledger	28	22.15		
Memo Ledger	18			22.85
c/o P. Brazier				
5-Bx cells given to the above for services rendered in advertising battery				
5 Bx @ 4.57		22.85		
30				
Adjustment of Memo Ledger	28	22.80		
Memo Ledger	18			22.80
Chas Edison				
5-Bx cells given to the above as a gift.				
5 Bx @ 4.56		22.80		
30				
Adjustment of Memo Ledger	28	45.50		
Memo Ledger	18			45.50
T. Edison				
10-Bx cells given to the above as a gift.				
10 Bx @ 4.55		45.50		
30				
Adjustment of Memo Ledger	28	23.85		
Memo Ledger	18			23.85
Adams Express Co.				
5-Bx cells given to N. S. Holden, Washington, D.C. as a gift				
5 Bx @ 4.77		23.85		
30				
Adjustment of Memo Ledger	28	434.70		
Memo Ledger	19			434.70
Edison Storage Battery Co.				
To charge adjustment with 54 cells & equipment given to N. S. Mallory by Mr Edison for service rendered the Edison Storage Battery Co.				
54-5x cells @ 7.95		429.30		
2-5 cell Ch trays @ .70		1.40		
1 Filling Cup for Mallory		4		

April, 1912

30				
Finished Cells Filled	98	46.68		
Memo Ledger	19			46.68
J. C. Potts Grocery Co.				
To cell charge against the above for 6-5x cells, these cells having been returned. Inserted for reference covering same				
6-5x @ 7.78		46.68		
30				
Adjustment of Memo Ledger	28	22.75		
Memo Ledger	19			22.75
R. C. Ferguson				
5-Bx cells given to the above as a gift. See requisition of Shipping Order 7257 for confirmation.				
5 Bx @ 4.55		22.75		

April, 1912

30

Cost of Cells Sold 15% 3473757

Finished Cells Filled 9% 3135678

" " Assembled 100 1474 —

Work in Progress 17% 1576179

a/c 1907 97571

1870 9010

4119 doz cells filled @ 75¢ 3132.75

200 doz " assembled @ 37½ 1474 —

Tags

2 cell tray 43 @ 1.37 58.91

3 " " 83 @ 1.28 106.74

4 " " 15 @ 1.43 21.45

5 " " 18 @ 1.49 26.82

6 " " 24 @ 1.55 37.20

7 " " 82 @ 1.60 131.20

8 " " 115 @ 1.71 196.65

9 " " 10 @ 1.85 18.50

10 " " 174 @ 1.72 299.90

11 " " 110 @ 2.00 220 —

12 " " 241 @ 2.15 518.15

9772.77

Misc parts a/c 1910

268 Lugs 1400 @ 1.29 17.06

56 Reg. Conn 2095 @ 13.05 256.15

187 Spec " 118 @ 13.15 15.51

97 Mpnch 72 @ 1.15 11.55

96 Jack 72 @ .13 9.61

267 Pole Mach 2138 @ .27 57.70

Obs Jumpers

1493 pcs @ 19.75 293.67

3039 " @ 1.50 45.10

274 Tag Handles 1158 @ .25 28.94

275 " Eyelets 2336 @ .30 7.01

Obs Jumpers 10'

Commercial Tiers 116

Jommals 116 141.75

116 Lugs 116

Jumper Misc. Obs.

Labor assig. chart 18.57

901.07

April, 1912

30

Cost of Cells Sold 15% 2642856

Finished Cells Filled 9% 2522775

Work in Progress 17% 120078

a/c 1907 58931

1870 61147

2323 doz filled @ 1.08 2522.775

Tags a/c 1907

2 cell tray 2 @ .150 3.00

4 " " 30 @ 1.15 45.30

5 " " 164 @ 1.30 213.20

6 " " 17 @ 1.64 27.88

7 " " 14 @ 2.07 29.08

8 " " 110 @ 1.65 72.60

10 " " 73 @ 2.25 164.25

Misc parts a/c 1910 58931

86 Lugs 106 @ 1.29 13.75

66 Reg. Conn. 1620 @ 13.35 216.27

68 Spec " 112 @ 13.15 14.90

Obs Jumpers

2933 pcs @ 19.25 56.67

2591 " @ 1.30 33.68

97 Mpnch 30 @ .16 4.80

96 Jacks 30 @ .12 3.60

Tag Poles 3 @ .15 .45

67 Pole Mach 1200 @ .12 144

Selling Platform 3 @ 10.00 30. —

Commercial Tiers 150

Jommals 144 } 167.77

Lugs 144

Jumper Misc 120

Labor assig 16.85

Tag Handles 670 @ .25 27.60

" Eyelets 280 @ .30 2.76

Pole Mach 1200 @ .16 30.16

611.57

April, 1912.

30				
Cost of Cells Sold	18	1504.67		
Finished Cells Filled	19		1436.93	
Work in Progress	17		67.74	
April 1907		33.19		
1910		34.55		
99 Ac cells @ 14.50		1436.93		
Days April 1907				
2 cell tray 1		1.35		
3 " " 1		1.60		
4 " " 133 @ 1.50		222.13		
5 " " 11 @ 1.40		7.69		
10 " " 42 @ 2.50		102.00		
		334.19		
Misc. parts April 1910				
811 Lugs 39 @ 1.15		44.85		
811 Reg. Cases 734 @ 2.50		1835.00		
817 Spec. " 15 @ .70		10.50		
811 Jumpers 137 fit @ 2.50		342.50		
1096 " @ 2.50		2740.00		
990-15 Mounts 11 @ .30		3.30		
918 Jacks 11 @ .35		3.85		
517 Pole Sets 1955 @ 1.50		2932.50		
Day handles 6 @ .25		1.50		
" bells 3 @ .15		.45		
Day handles 261 @ 1.50		391.50		
" Eyelets 681 @ .20		136.20		
		5402.55		
31				
Cost of Cells Sold	18	1927.50		
Finished Cells Filled	19		1765.05	
Work in Progress	17		162.53	
April 1907		96.75		
1910		65.78		
123 Ac cells filled @ 14.35		1765.05		
Days April 1907				
3 Cell Cl. tray 43 @ 2.25		96.75		
Misc. Parts April 1910				
811 Cases 54 @ 3.50		189.00		
817 Pole Sets 241 @ 1.50		361.50		
811 Jumpers 114 fit @ 2.50		285.00		
700 " @ 2.50		1750.00		
Jumpers in Mail Cases				
Mail Cases 70 @ 1.50		105.00		
" " 70 @ .50		35.00		
811 Lugs 8 @ 11.25		90.00		
Labor in Cells		95.00		
990-15 Mounts 5 @ .30		1.50		
918 Jacks 5 @ .35		1.75		
		4578.50		

April, 1912.

30				
Cost of Cells Sold	18	5681.—		
Finished Cells Filled	19		5385.—	
Work in Progress	17		296.—	
April 1907		120.34		
300 d/o cells filled @ 19.55		5865.—		
Days April 1907				
2 cell tray 2 @ 2.35		4.70		
3 " " 8 @ 1.60		12.48		
4 " " 9 @ 1.55		13.95		
5 " " 28 @ 1.60		44.80		
Misc. parts April 1910		120.34		
811 Cases 333 @ 3.50		1165.50		
811 Lugs 16 @ 11.25		1.80		
990-15 Mounts 5 @ .30		1.50		
918 Jacks 5 @ .35		1.75		
517 Pole Sets 100 @ 1.50		150.00		
811 Jumpers 1114 fit @ 2.50		2785.00		
2600 " @ 2.50		65.—		
Day bells 1		.15		
" shackles 2 @ .25		.50		
Ornate tape and @ .02½		.90		
990 Day shackles 13 @ 1.50		5.85		
990 " " Eyelets 260 @ .20		52.—		
30		175.14		
Cost of Cells Sold	18	13694.94		
Finished Cells Filled	19		11977.35	
Work in Progress	17		722.59	
April 1907		246.01		
1910		476.58		
561 Ac cells @ 21.35		11977.35		
Days April 1907				
5 cell tray 112 @ 2.50		246.50		
1 " " 1		.50		
		246.01		
Misc. parts April 1910				
1261 Connectors 1440 @ .07½		307.94		
Leg terminals 13 @ .45		5.85		
1207 Plates 1120 @ 1.50		1680.00		
1361 Jumpers 1100 fit @ 2.50		2750.00		
3950 " @ 2.50		9875.00		
990-15 Mounts 8 @ .15		1.20		
918 Jacks 8 @ .50		4.00		
Ornate tape and @ .02½		11.65		
Day bells 5 @ .15		.75		
" shackles 6 @ .25		1.50		
990 Day handles 226 @ 1.50		339.00		
990 " " Eyelets 450 @ .20		90.00		
1361 Nuts 1360 @ .20		272.00		
Com. tapes 240 @ .15		36.00		
Connects 240 @ .15		36.00		
1361 Lugs 24 @ 17.75		426.00		
" Labor in Cells		251.00		
		4777.59		

April, 1912.

30

Cost of Cells Sold	151		1807.54	
Finished Cells Filled	97			1650.10
Work in Process	117	E		2374.42
a/c 1908		122.22		
1870		1142.22		
519 Pr cells @ 2.20		1650.10		
Days a/c 1908				
5 cell tray 104 @ 1.10		114.40		
9 " " 6 @ 1.50		89.50		
		122.22		
Misc parts a/c 1870				
Pot Lugs 178 @ 1.25		8.87		
1064 Connectors 398 @ 12.55		417.82		
Pot " 86 @ "		10.88		
Pot Jumpers 2700 @ 17.50		3.57		
126 " @ 1.50		1.62		
Funnels 89 @ 2.00		1.78		
900-1 Mouch 89 @ 16		14.24		
909 Jack 89 @ 12		10.68		
Pot Pot Lux 1138 @ 45		5.12		
074 Day Handles 220 @ 4.00		8.80		
075 " " Eyelets 146 @ .30		.88		
		114.22		
30				
Cost of Cells Sold	151		3581.63	
2 Finished Cells Filled	97			3275.90
Work in Process	117	E		305.73
a/c 1908		144.86		
1870		1423.87		
697 Pr cells @ 4.70		3275.90		
Days a/c 1908				
4 cell tray 22 @ 1.03		22.66		
5 " " 120 @ 1.15		138.-		
7 " " 1 @ 1.00		1.20		
Misc parts a/c 1870				
Pot Connr. 450 @ 12.45		62.37		
Pot " 107 @ "		14.84		
Pot Lugs 136 @ .85		6.73		
Pot Jumpers.				
37 per @ 17.50		6.29		
222 " @ 1.50		2.99		
Funnels 110 @ 2.00		2.20		
900-1 Mouch 105 @ 16		16.80		
909 Jack 105 @ 12		12.60		
Pot Pot Lux 1394 @ .45		6.27		
074 Day Handles 281 @ 4.00		11.24		
075 " " Eyelets 597 @ .20		1.14		
		143.57		

April, 1912

30

Cost of Cells Sold	151		3542.50	
2 Finished Cells Filled	97			2704.48
" " Assembled	100			618.-
Work in Process	117	E		220.04
a/c 1908		121.91		
1870		98.05		
418 Pr cells filled @ 6.47		2704.48		
100 " " Ass'd @ 6.18		618.00		
Days a/c 1908				
4 cell tray 418 @ 1.26		526.-		
5 " " 52 @ 1.18		61.36		
6 " " 4 @ 1.25		5.-		
7 " " 6 @ 1.30		7.80		
		121.96		
Misc parts a/c 1870				
411 Connectors 408 @ 12.35		50.50		
106 Lugs 208 @ 4.59		9.46		
016 Jumpers 54 @ 17.50		9.45		
36 @ 1.50		.54		
Funnels 62 @ 2.00		1.24		
900 Mouches 62 @ 16		9.92		
906 Jacks 62 @ 12		7.44		
074 Day Handles 220 @ 4.00		8.80		
075 " " Eyelets 446 @ .20		.89		
		93.08		
30				
Cost of Filling Outfit Sold	151		1425.-	
Work in Process	117	E		1425.-
a/c 1870				
Filling Outfit Sold - 5				

April 1917

30-

Cost of Parts Sold

		Mr	1150 13
	Month in Progress	Mr C.	1150 13
	at 1907	354.50	
	1908	101.95	
	1910	641.98	
Days action			
	2 alle distray	13 @ 1.50	19.81
3	" " "	2 @ 1.50	2.97
4	" " "	17 @ 1.50	24.31
6	" " "	81 @ 1.50	125.55
7	" " "	27 @ 1.60	43.20
8	" " "	61 @ 1.65	100.31
9	" " "	6 @ 1.85	11.10
10	" " "	4 @ 1.90	7.60
12	" " "	5 @ 2.10	10.50
4	" Ay "	5 @ 1.50	7.55
5	" Pr "	25 @ 1.10	27.50
8	" " "	1 @ 1.25	1.25
3	" Pl "	20 @ 1.00	20.—
4	" " "	20 @ 1.25	25.—
7	" " "	20 @ 1.30	26.—
3	" Pl "	20 @ .95	19.—
5	" " "	25 @ 1.15	28.75
8	" " "	1	1.25
			1017.5
Misc. parts at 1910			
511	Ac coll.	42 @ 13.21	13.01
561	Al "	34 @ 13.21	4.53
1871	Al "	10 @ 13.21	1.33
1811	AS "	24 @ 30.43	7.30
1021	Br "	22 @ 12.15	26.82
1024	Br "	12 @ 12.15	1.51
816	Br "	12 @ 11.95	1.69
801	Br "	12 @ 11.95	1.69
116	Iro "	24 @ 32.96	7.91
1261	Iro "	24 @ 47.12	11.28
811	Lugs	390 @ 4.49	17.51
811	"	300 @ 4.83	14.85
811	" (Ned Stub)	200 @ 5.05	10.10
811	"	8 @ 11.15	.89
1261	"	44 @ 17.16	7.55
071	Iron Handles	10 @ .25	2.50
971	Handles	21 @ .16	3.36
911	Jacks	21 @ .12	2.52
9001	Hooch	50 @ .16	8.—
919	Jack	50 @ .12	6.—
9001	Hooch	8 @ .20	1.60
919	Jacks	8 @ .35	2.80
	Funnels	25 @ .20	5.00
061	Jumpers	50 @ 1.50	75.00
		50 @ 1.45	72.50
	Forward		1600.73

April 1917

Forward		1600.73
Steel Bolts	Br 41 @ 2.00	82.00
" "	Br 109 @ 2.00	218.—
571 Ac Black Ins.	311 @ 1.50	466.50
471 Al " "	321 @ 5.60	1797.60
571 As " "	124 @ 8.50	1054.—
071 Button Ins.	18 @ 2.50	45.—
Ac Cans	22 @ 23.50	517.—
Al "	30 @ 25.50	765.—
As "	10 @ 29.00	290.—
Br "	12 @ 10.50	126.—
Pr "	31 @ 16.50	511.50
Iro "	20 @ .35	7.00
Iro "	88 @ 42.50	3742.—
Industrial Paint 2 kgs	@ 2.50	1.87
Thermometers	5 @ 1.75	8.75
Keys for Steel Pr	20	.12
Key Cells	6 @ .16	.96
" Key Cells, Rel. Ins.	@	
Stay	2 @ .10	.20
011 Black Electric Tape	133 @ 2.25	3.14
016 Red " "	110 @ 3.50	3.85
013 " " "	50 @ 3.50	1.75
Zolar Matrix	6 @ 2.00	12.—
20 Lac. Steel	2 @ 4.00	8.—
009 Pole Nails	432 @ .06	25.92
807 " "	250 @ .05	1.13
817 " "	200 @ .10	2.20
1207 " "	100 @ .15	1.15
035 Rubber Gasket	224 @ 1.00	224.—
Stopping Pr Gasket	100 @ .10	.10
" " Gaskets	100 @ .06	.06
Stop Washing	12 @ .01	.12
Steel Cap Screws	1	3.30
Cap Screws	20	.10
" " Cap	100 @ .10	.10
Springs for Cap Cap	20 @ .05	.09
Cap Nuts	12 @ .05	.53
" Cap Caps	38 @ .15	6.—
		1617.73

April, 1912.

	30					
Memo Ledger		18		708.55		
	Finished Cells Filled	94			198.12	
	" " Assd	100			737	
	Work in Progress	177	E.		306	
	apr 1907	1.71				
	1870	1.35				
	21 Ac cells filled @ 9.43	198.12				
	1 Ac " assd	737				
	Trays					
	1 cell tray 1	1.71				
	Misc parts apr 1870					
	as detailed in shipping record	1.35				
	30					
Memo Ledger		18		411.25		
	Finished Cells Filled	94			411.40	
	~~Cells Assd~~					
	Work in Progress	177	E.		.15	
	apr 1870					
	4 Ac cells filled @ 10.35	41.40				
	Misc parts					
	4 Pcs Pole Ants @ .56	.05				
	30					
Memo Ledger		18		74.11		
	Finished Cells Filled	94			71.75	
	Work in Progress	177	E		2.36	
	apr 1907	2.25				
	1870	11				
	5 Ac cells @ 14.35	71.75				
	Trays					
	3 cell Cl Trays 1	2.25				
	Misc. Parts					
	1 Pcs Pole Ants 10 @ 1.1	.11				
	30					
Memo Ledger		18		733.22		
	Finished Cells Filled	94			704.16	
	Work in Progress	177	E		29.06	
	apr 1907	16.76				
	1870	12.30				
	48 Ac cells filled @ 14.67	704.16				
	Trays 1907					
	as detailed in shipment	16.76				
	Misc. parts					
	as detailed in "	12.30				

April, 1912.

	30					
Memo Ledger		19		128.96		
	Finished Cells Filled	94			128.10	
	Work in Progress	177	E		.14	
	apr 1870					
	6 Ac cells filled @ 21.43	128.10				
	Misc. parts apr 1870					
	1 Pcs Pole Ants 12 @ 1.1	.14				
	30					
Memo Ledger		19		1263.79		
	Finished Cells Filled	94			1110.20	
	" " Assembled	100			2.95	
	Work in Progress	177	E		150.13	
	apr 1908	7.15				
	1870	.595				
	38 Pcs cells filled @ 2.90	110.20				
	1 " " assd @ 2.95	2.95				
	Trays apr 1908					
	as detailed on shipment	7.15				
	Misc parts					
	as detailed on shipment	.595				
	30					
Memo Ledger		19		34.01		
	Finished Cells Filled	94			32.35	
	Work in Progress	177	E		1.66	
	apr 1907	1.10				
	1870	.56				
	5 Pcs cells @ 6.47	32.35				
	Trays apr 1907					
	1 cell tray 1	1.10				
	Misc parts apr 1870					
	661 Cover 2 @ 1.03	.40				
	661 Rings 2 @ 1.03	.09				
	1 Pcs Pole Ants 10 @ 1.1	.07				
	30					
Memo Ledger		19		1014.57		
	Finished Cells Filled	94			878.90	
	" " Assembled	100			4.60	
	Work in Progress	177	E		131.07	
	apr 1908	42.55				
	1870	88.55				
	187 Pcs cells filled @ 4.70	878.90				
	1 " " assd	4.60				
	Trays.					
	as detailed on shipment 37 @ 1.15	42.55				
	Misc. Parts					
	as detailed in shipment	88.55				

April, 1912.

30

Memo Ledger — 19 — 499 24

Work in Progress — 177 — 3.39 24

a/c 1807 — 2408 — 48

1870 — 7716

2796 — 12 —

1802 — 216 —

Material & Supplies — 147 — 1.60 —

Misc. parts shipped

a/c Memo during April

Jars

as detailed in shipping record — 2408

Parts

" " " " — 7716

Rock Pit Bogue @ 40 — 12 —

Solution 270# @ .08 — 216 —

Dumm. 16 @ 10.00 — 160 —

30

Jar Goods — 247 — 47 04

Work in Progress — 177 — 47 04

a/c 1809 —

1570 — 410.12

1602 — 1.50

2791 — 5.40

Misc. parts

1870 as detailed in shipping record — 410.12

2791 Rock plant 12 pots @ 45 — 5.40

1602 Solution 19 @ .08 — 1.52

30

Experimental — 248 — 2 22

Work in Progress — 177 — 2 22

a/c 1810

Misc. parts used in experimental work during April

as detailed in shipping record.

30

Factory Expense a/c 1-6 — 713 — 8 09

Work in Progress — 177 — 8 09

a/c 1870

Parts, as detailed in shipping record, replaced ak defects in April.

April, 1912.

30

Finished Cells Assembled — 100 — 9,505 15

Work in Progress — 177 — 9,505 15

Cells assembled during April as follows

3842	A4 cells	2825.20
1948	A1 "	2016.48
1530	A8 "	2116.02
4	A8.5 "	55.35
414	A10 "	706.50
527	A12 "	1074.05
79	B2 "	216.05
1013	B4 "	465.01
113	B1 "	195.36
		9,505.15

30

Finished Cells Filled — 90 — 96,027 54

Finished Cells Assembled — 100 — 9,505 15

Work in Progress a/c 1870 — 177 — 86,522 39

Cells filled during April as follows

	Cell Cost	Electrolyte	Total
3443 A4 @ 7.29	2,484.91 @ .33	1,202.19	2,805.10
1948 A1 @ 10.35	1,810.215 @ .09	157.01	1,895.16
1482 A8 @ 13.73	2,049.06 @ .11	97.12	2,146.18
33 A8.5 @ 13.71	452.08 @ .16	25.05	477.16
414 A10 @ 17.09	7,152.33 @ .17	384.53	7,536.86
527 A12 @ 20.42	11,210.58 @ .18	538.02	11,748.60
573 B2 @ 2.86	1,638.06 @ .10	57.30	1,753.38
1021 B4 @ 4.42	4,496.60 @ .20	204.20	4,700.80
177 B1 @ 1.15	203.51 @ .285	50.44	253.95
	91,750.15	4,276.39	96,027.54

30

Other Interest — 79 — 5,882 09

Thomas A. Edison — 177 — 5,882 09

Interest on T. A. Edison as follows:

1912 Mar. 1	49,792.85 - 270 @ 5%		624.60
" 29	23,705.94 - 2 " @ 5%		197.55
" 30	858.05 - 1 " " "		14.70
			836.85

Credit

" 29	69,927.50 - 2 mo @ 5%		583.23
31	1.51	46 days " "	.01
29	408	32 " " "	5.75
			588.09

April, 1917.

30							
Finished Cells Filled	94		170 51				
Work in Progress	177	K	116				
a/c 1870							
Cost of Cells Sold	154					171 72	
Cells nett a/c sales.							
88 A6 cells @ 7 12	170 56						
Pole Nuts 176 @ 11	1 16						
30							
Finished Cells Filled	94		695 04				
Cost of Cells Sold	154					695 04	
Cells nett a/c Sales							
66 A6 cells @ 10 51	695 04						
30							
Work in Progress	177		8 234				
Finished Cells Filled	94		57 40				
Cost of Cells Sold	154					59 74	
Cells nett a/c sales.							
4 A8 cells @ 14 35	57 40						
Work in Progress						2 34	
a/c 1807 — 2 25							
1870 — 09							
3 cell C.R. tray 1	2 25						
Brass Pole Nut 8 @ 1 12	09						
30							
Finished Cells Filled	94		606 30				
Work in Progress	177	K	1 16				
a/c 1870							
Cost of Cells Sold	154					607 46	
Cells nett a/c Sales Apr. 1917							
129 B8 cells @ 4 70	606 30						
Brass Pole Nuts 258 @ 45	1 16						
30							
Work in Progress	177	K	32 04				
a/c 1807	2 75						
1870	29 29						
Cost of Parts Sold	154					32 04	
Parts nett a/c Sales							
Jays							
as detailed in Shop record	2 75						
Parts							
" " " " "	29 29						

April, 1917

Finished Cells Filled	94		563 88				
" " Assembled	100		456 94				
Work in Progress	177	K	57 67				
a/c 1807	35 35						
1870	22 32						
Memo Ledger	19					1078 49	
Cells nett a/c memo April/17							
79 A6 cells filled @ 7 12	563 88						
62 " " assbd @ 7 37	456 94						
Jays							
as detailed in Shop record	35 35						
Parts							
" " " " "	22 32						
30							
Finished Cells Assembled	100		175 95				
Work in Progress	177	K	6 61				
a/c 1807	4 71						
1870	1 90						
Memo Ledger	19					182 59	
Cells nett a/c memo April 1917							
17 A6 cells assbd @ 10 35	175 95						
Jays							
3 Tool tray @ 1 58	4 71						
Parts							
as detailed in Shop record	1 90						
30							
Finished Cells Filled	94		1232 25				
" " Assembled	100		96 81				
Work in Progress	177	K	6 81				
a/c 1807	38 53						
1870	30 28						
Memo Ledger	19					1397 90	
Cells nett a/c memo Apr. 1917							
86 A6 cells filled @ 14 33	1232 25						
7 A6 " assbd @ 13 83	96 81						
Jays a/c 1807							
as detailed in Shop record	38 53						
Parts							
" " " " "	30 28						
30							
Finished Cells Filled	94		358 75				
" " Assembled	100		417 80				
Work in Progress	177	K	6 51				
a/c 1807	43 75						
1870	32 41						
Memo Ledger	19					836 71	
25 A8 cells filled @ 14 35	358 75						
30 A8 " " @ 13 94	417 80						
Jays as detailed in Shop record	43 75						
Parts " " " " "	32 41						

April 1912

30									
Finished Cells Assembled	100			10710					
Work in Progress	177	E		286					
a/c 1807	1.74								
1870	1.12								
Memo Ledger	19							109	96
Cells rec'd a/c Memo. Apr. 1912									
6 - A10 cells added @ 17.85	10770								
Trays									
1 cell tray 1	1.74								
Parts a/c 1870									
as detailed in shop record	1.12								
30									
Finished Cells Assembled	100			12252					
Work in Progress	177	E		355					
a/c 1807	2.—								
1870	1.55								
Memo Ledger	19							126	07
Cells rec'd a/c memo. Apr. 1912									
6 A2 cells @ 20.42	12252								
Trays									
1 cell tray 1	2.—								
Parts									
as detailed in shop record	1.55								
30									
Finished Cells Filled	93			19140					
" " Assembled	100			597					
Work in Progress	177	E		1009					
a/c 1808	12.85								
1870	27.27								
Memo Ledger	19							237	41
Cells rec'd a/c memo Apr. 1912									
66 B cells filled @ 2.90	191.40								
2 " " assbd @ 2.98	5.97								
Trays									
as detailed in shop record	12.85								
Parts									
" " " " "	27.27								
30									
Finished Cells Filled	93			25380					
" " Assembled	100			920					
Work in Progress	177	E		1299					
a/c 1808	12.53								
1870	30.46								
Memo Ledger	19							305	99
Cells rec'd a/c memo Apr. 1912									
88 B cells filled @ 2.90	253.80								
2 " " assbd @ 2.98	9.20								
Trays as detailed in shop record	12.53								
Parts " " " " "	30.46								

April 1912

30									
Work in Progress	177	E		21090					
a/c 1807	7.55								
1870	27.35								
1912	17.6 —								
Material & Supplies	24			300 —					
Memo Ledger	19							51	09
Parts rec'd a/c memo Apr. 1912									
Trays 1 cell A6 - 5 @ 1.51	7.55								
Parts									
as detailed in shop record	27.35								
Solution									
3200 lbs @ .08	17.6 —								
Arsenic 30 @ .10 00	3.0 —								
30									
Factory Expenses	713			1301 3					
a/c 25-7									
Shipping Expenses	731			1301 3					
a/c 5-11									
Operation of Trucks	204							260	26
Cost of operating factory trucks during April, 1912.									
30									
Plant & Equipment	80			31 17					
Special Orders	51							31	17
To correct error in entering to 4-370 in Abstract of Expenditures.									
30									
Work in Progress	177			4 89					
Profit & Loss	198							4	89
To reconcile General Ledger Work in Progress deck with balance as shown in Work in Progress Cost Record March 30, 1912									
30									
Cost of Cells Sold	194			334 36					
Battery Assembling Exp.	198							334	36
To charge cost of cells sold in April with cost expense of assembling them into batteries.									

May, 1912.

Plant & Equipment	17	G	347			
To Material & Supplies	18				347	
To correct distribution of Acct. 0-220 of Commercial Allowance as shown						
Plant & Equipt	1355					
Credit to	1702					
Cash for Bad debts	17		75			
To Accts Receivable	11				75	
Jones Clay Pr. Co.	.25					
G. M. Stamp	.50					
To suspend claim on the above account for deductions of Credit Dept. 7/1/12						
Defective & Obsolete Stock	17		1162.93			
To Work in Progress	175				1162.93	
ap037						
To credit ap037 with materials recovered during May, 1912						
M. Scrap 1610 lbs @ .25	402.50					
Sludge Cons lbs pertaining						
Mat. Nickel 2220 lbs @ .25	555.–					
M. in scrap from Shears 438 lbs @ .15	65.70					
	1023.20					
Copper Scrap 792 lbs @ .10	79.20					
" from Shears 188 lbs @ .04	7.52					
" in cement copper 589 lbs @ .09	53.01					
	139.73					

May, 1912.

31

Ensan Chemical Works	71	60	48	03
Thos. A. Edison	170		488	66
Accounts Payable	103		560	41
" Receivable		186	185	50
Sales of Cells & Accessories	309			
4379 Lt Cells 46053.36				
3290 A1 " 5286.4				
1956 A8 " 4028.60				
169 B2 " 3482.40				
1476 B1 " 9799.40				
164 A0½ " 3939 –				
495 A10 " 13800.60				
300 A12 " 9079.20				
86 B6 " 798.10				
			180	105 86
Sales of Selling Outfits	318			
Sales of Parts	319			
Miscellaneous Supp. & Repairs	330			
Accomodation Purchases	30			
Material & Supplies	311			
Shipping Expenses	331	E		
2855.54				
Royalty	150			
Work in Progress	138			
16912 14542.97				
4260 4097.12				
036 1265.60				
2795 7.50				
2008 212.68				
2796 1419				
Factory Expenses	314			
15-3 3.66				
25-7 83.10				
Battery Assembling Expenses	198			
3-2				
Selling Expenses	320			
40-5 1.50				
40-7 3.–				
Administration & Gen. Expenses	325			
60-5				
Darby Mine	101			
Defective & Obs. Stock	117			
Plant & Equipment	87			
Sales of Scrap	321			
Other Interest	340			
Discount Deb't	394			
Sales of Overhauling Batteries	316			
Special Orders	51			
25941				
Distribution of Sales, May 1912				

May, 1912

31

Sales of Cells & Accessories	309			
66 Lt Cells 746.30				
2 A1 " 852.–				
90 A8 " 2038.40				
49 B2 " 391.80				
5 B1 " 40.–				
3428.50				
Material & Supplies	311			
Shipping Expenses	331	E		
4845.44				
Sales of Parts	319			
Miscellaneous Supplies & Repairs	330			
Accounts	300			
Factory Expenses	314	E		
15-3 1.50				
25-7 1.–				
Royalty	150			
Profit & Loss	176			
Reserve for Defective Cells	177			
Work in Progress	138	E		
2796 480.				
4260 .65				
1692 1661.				
Administration & Gen. Expenses	325	E		
60-5				
Account Payable	103			
" Receivable	11			

Distribution of Sales
Credit, May, 1912.

31

Accounts Receivable	11			
Suspense Acct	74			
to charge back Receivable				
will Invoice 15071, May 31st				
20 A1 cells				
This Invoice does not appear				
in May Analysis of Sales				

May, 1912

Material & Supplies	107	6299551	
Work in Progress	108	5227532	
Special Orders Outside	51	605162	
Plant & Equipments	87	1542367	
Furniture & Fixtures	98	40980	
Experimental	243	335539	
Battery Assembling Expenses	198	40839	
Factory Expenses	216	1589809	
Selling Expenses	220	854970	
Shipping Expenses	231	112196	
Advertising Expenses	241	1200013	
Administration & General Expenses	255	439730	
Miscellaneous Supplies & Repairs	330	25851	
Operation of Trucks	316	27456	
Accomodation Purchases	20	56394	
Insurance	297	12187	
Discount Acct.	291	241311	
Service Dept.	258	5955	
Salesmen's Equipment	97	9695	
Insurance Unexpired	71	4370	
Plant & Equipment Outside	88	1167	
Rent	270	15650	
Defective & Obsolete Stock	117	1678	
Patents	85	150	
Carried forward			

May, 1912

Carried forward				
31				
To Petty Cash	1		27378	
Edison Chemical Works	20		3897295	
Material & Supplies	107		5975634	
Pay Roll	132		4380148	
Thomas A. Edison	170		1252336	
Insurance & Employees	80		210710	
Acct. Receivable	11		28416	
Acct. Payable	109		5712957	
Distribution of Expenditure for May, 1912				
31				
Other Interest	291	195369		
Thomas A. Edison	170		195369	
One month's interest on acct. of Thos. A. Edison as per bill rendered May 31st, 1912 & filed with regular T. A. Edison vouchers				
31				
Other Interest	291	108442		
Account Payable	109		108442	
T. A. Edison, Inc.	✓			
One month's interest on acct. of T. A. Edison, Inc. as per their bill rendered May 31st, 1912 & filed with regular T. A. Edison, Inc. vouchers				
31				
Other Interest	291	592356		
Acct. Payable	109		592356	
Edison Plant Works	✓			
One month's interest on acct. of Edison Plant Work as per their bill rendered May 31st, 1912 & filed with regular Edison Plant Works vouchers				

May, 1912

Sales of Cells & Accessories	307	8760			
41 cells 48.–					
Do . 39.6					
To Account Receivable Lansdowne Co	11			8760	
Special allowance of 2½% on Invoices 14716, 9/6/12 Inv 14717 - 5/6/12 & 14720 - 7/6/12 Bill paid by Lansdowne Co on July 11, 1912					
31					
Finished Cells Assembled	110	100361	66		
Work in Progress	178			100361	66
To credit Work in Progress with cells assembled during May, 1912 as follows:–					
5185	5185	A1 cells	36718.32		
	1918	A1 "	17219.36		
	1168	A1 "	15719.85		
	479	A1½ "	6585.05		
	284	A10 "	4723.47		
	141	A12 "	2805.56		
	60	A12½ "	999.17		
	447	Bc "	1324 cubic feet dropped in raw mills cells sold during April 1132.26		
	2613	Bc "	1156 kgs		
	475	Bc "	3903.50		

May, 1912

31

Finished Cells Filled	93	10328464			
Finished Cells Assembled	100			9854174	
Work in Progress	178			474290	

statement

Cells filled during May as follows:

	Daily Cost	Electricity	Total
4845 A1 cells	34644.85	1598.85	36243.70
2215 A6 "	22194.30	1085.35	23279.65
911 A10 "	12302.44	603.24	12905.68
479 A12½ "	6462.50	357.20	6819.70
284 A10 "	4724.76	247.08	4972.84
230 A12 "	4577.00	225.40	4802.40
15 A12½ "	299.70	16.50	316.20
473 Bc "	12014.42	470.30	12484.72
2259 Bc "	9863.09	451.40	10314.49
388 Bc "	2270.68	110.58	2381.26
	98541.74	4702.90	103244.64

31

Cost of Cells Sold	184	3476701			
Finished Cells Filled	93			32892.48	
" " Assembled	100			35.65	
Work in Progress	178			1288888	
a/c 1907 1027.21					
1870 814.67					

As cells shipped a/c sales during the month:–

4791 - A1 cells @ 1907 32892.48

5 " " assd @ 7.13 35.65

Trays:–

As detailed in shipping records 1027.21

Parts:–

" " " " 814.67

31

Cost of Cells Sold	184	3658901			
Finished Cells Filled	93			35137.20	
Work in Progress	178			1451181	
a/c 1907 827.77					
1870 624.09					

A1 cells shipped a/c sales during May, cells:

3290 A1 cells @ 10.68 35137.20

Trays a/c 1907:–

As detailed in shipping records 827.77

Parts:–

" " " " 624.09

31

Cost of Bells Sold	187	2973453		
Finished Bells Filled	93		2837052	
Work in Progress	198	E.	136401	
a/c 1907	72226			
1890	64175			

Pr. Bells shipped as per Sales during May, 1912
Bells:
196 Pr. Bells @ 14.48 2837052
Days a/c 1907:
As detailed in Shop Record
72226
Misc. Parts:
. . . . .
64175

31

Cost of Bells Sold	187	260403		
Finished Bells Filled	93		246652	
Work in Progress	198	E.	13751	
a/c 1907	12964			
1890	10789			

46 Pr. Bells shipped as per Sales during May, 1912
Bells:
46 Pr. Bells @ 5.36 246652
Days:
As detailed in Shop Record
12964
Misc. Parts:
. . . . .
10789

31

Cost of Bells Sold	187	5924 8		
Finished Bells Filled	93		5527 12	
Work in Progress	198	E.	396	
a/c 1907	324			
1890	18 11			

Pr. Bells shipped as per Sales during May, 1912
Bells:
91 Pr. Bells @ 6.07 5527 12
Days:
As detailed in Shop Record
324
Parts
. . . . .
18 11

31

Cost of Bells Sold	187	9135 61		
Finished Bells Filled	93		8751 60	
Work in Progress	198	E.	384 01	
a/c 1907	202 61			
1890	181 40			

Pr. Bells shipped as per Sales during May, 1912
Bells:
100 Pr. Bells @ 17.51 8751 60
Days a/c 1907:
As detailed in Shop Record
202 61
Misc. parts
. . . . .
181 40

31

Cost of Bells Sold	187	6850 80		
Finished Bells Filled	93		6539 –	
Work in Progress	198	E.	311 80	
a/c 1907	130 80			
1890	181 –			

Pr. Bells shipped as per Sales during May, 1912
Bells:
200 Pr. Bells @ 21.10 6539 00
Days a/c 1907
As detailed in Shop Record 130 80
Misc. Parts
. . . . .
181 00

31

Cost of Bellows Outstanding	198	484 50		
Work in Progress	198	E.	484 50	
a/c 1890				

Bellows Outst. shipped as per Sales during May
59 F.O. 484 50

31

Cost of Bells Sold	187	2142 89		
Finished Bells Filled	93		1862 51	
Work in Progress	198	E.	279 38	
1908	138 89			
1890	140 49			

Pr. Bells shipped as per Sales during May, 1912
Bells:
Pr. Bells 669 @ 2.78 1862 51
Days 1907
As detailed in Shop Record
138 89
Parts:
. . . . .
140 49

31							
Cost of Cells Sold	187		7486	13			
Finished Cells Filled	93				68	19	12
Work in Progress	128	E				167	01
a/c 1909 32941							
1870 33760							
Per cells shipped as been during May, 1912							
Per cells:							
1496 @ 4½ 68.19.12							
Trays:-							
As detailed in Ship Record 32941							
Parts:-							
" " " " " 33760							
31							
Cost of Parts Sold	187		1489	19			
Work in Progress	128	E				1489	19
a/c 1907 562.80							
1908 1.15							
1870 925.74							
Misc parts shipped as been during May, 1912.							
"A" Ship Trays							
As detailed in Ship Record 562.80							
"B" Ship Trays							
As detailed . . . 1.15							
Misc parts:-							
As detailed . . . 925.74							
31							
Finished Cells Filled	93		496	82			
Work in Progress	128	E		5	90		
a/c 1907 2.60							
1870 3.30							
Cost of Cells Sold	187					502	22
As cells returned as been during Mar. 1912							
16 - As cells @ 7½ 496.82							
Trays a/c 1907							
3 cell trays - @ 2½ 2.60							
Misc. Parts:-							
As detailed in Ship Record 3.30							

31							
Finished Cells Filled	93			21	36		
Work in Progress	128	E			01		
a/c 1870							
Cost of Cells Sold	187					21	37
As cells with as been during May							
2 - As cells @ 10½ 21.36							
Misc Parts							
As per Ship record 01							
31							
Finished Cells Filled	93		1301	10			
Work in Progress	128	E		11	80		
a/c 1870							
Cost of Cells Sold	187					1312	90
As cells with as been during May							
90 - As cells @ 14½ 1301.10							
Misc parts:-							
As details in Ship record 11.80							
31							
Finished Cells Filled	93			23	10		
Work in Progress	128	E			2	15	
a/c 1907 1.15							
1870 1.03							
Cost of Cells Sold	187					25	28
As cells with as been during May/12							
Cells:-							
5 As cells @ 4½ 23.10							
Trays:-							
As detailed in Ship Record 1.15							
Misc parts							
As detailed . . . 1.03							
31							
Finished Cells Filled	93		131	13			
Work in Progress	128	E		19	76		
a/c 1907 9.90							
1870 9.81							
Cost of Cells Sold	187					150	89
As cells returned as been during May							
47 As cells @ 2½ 131.13							
Trays							
9 - 5 cell trays @ 1½ 9.90							
Misc parts							
As detailed in ship record 9.81							

May, 1917.

31						
Work in Progress	138	E		7 22		
a/c 1870						
Cost of Parts Sold	194				7 22	
Miscellaneous parts as						
detailed in Shipping Record						
returned a/c sales during						
May, 1917						
31						
Finished Cells Filled	93		731 96			
" Disposed of	100		78 43			
Work in Progress	138	E	731 96			
a/c 1807	1940					
1870	66					
Memorandum Ledger	19				841 45	
As cells returned a/c Mess during May						
As cells filled 9807 @	731 96					
" " sold 1187 @	78 43					
Trays						
As detailed in Ship Record						
	1905					
Misc parts						
As detailed in Ship Record						
	66					
31						
Finished Cells Filled	93		2141 61			
Work in Progress	138	E	87 04			
a/c 1807	57 45					
1870	29 56					
Memorandum Ledger	19				2228 97	
As cells returned a/c Mess during May						
201 As cells @ 10.5	2141 61					
Trays a/c 1807:						
As detailed in Ship Record						
	57 45					
Misc parts						
As detailed in Ship Record						
	29 56					

May, 1917

31						
Finished Cells Filled	93		1446 –			
Work in Progress	138	E	26 31			
a/c 1807	22 41					
1870	22 90					
Memorandum Ledger	19				1492 31	
As cells returned a/c Mess during May						
As cells 100 @ 14.46	1446 –					
Trays						
As detailed in Ship Record						
	22 41					
Misc parts –						
As detailed in Ship Record						
	22 90					
31						
Finished Cells Filled	93		57 72			
Work in Progress	138	E	2 29			
a/c 1807	52 75					
1870	2 04					
Memorandum Ledger	19				60 01	
As cells returned a/c Mess during May 1917						
As cells @ 14.46	57 72					
Misc parts						
As detailed in Ship Record	2 29					
31						
Finished Cells Filled	93		1060 80			
Work in Progress	138	E	26 90			
1807	16 80					
1870	9 58					
Memorandum Ledger	19				1087 18	
As cells returned a/c Mess during May						
As cells 60 @ 17.68	1060 80					
Trays						
6 – 10 cell trays @ 2.80	16 80					
Misc Parts						
8 doz Jumpers 10 pcs @ 2.35	2 83					
275 " @ 2.50	6 95					
31						
Finished Cells Filled	93		63 39			
Work in Progress	138	E	05			
a/c 1870						
Memorandum Ledger	19				63 44	
As cells returned a/c Mess during May						
3 doz cells @ 21.12	63 39					
Tart						
1 Pkg Tart @ 2.75	05					

May, 1917.

Finished Cells Filled		94		167 40		
Work in Progress		178	E	34 76		
a/c 1907	10.80					
1870	23.96					
Memorandum Ledger		19			202 16	
By cells rec'd a/c Memo during May.						
6 Bo cells @ 2.79	167 40					
Days						
As detailed in Step Record						
	10 80					
Mine parts						
As detailed in Step Record						
	23.96					
31						
Finished Cells Dismantled		100		61 10		
Filled		93		32 10		
Work in Progress		178	E	2 19		
a/c 1907	2 36					
1870	1 83					
Memorandum Ledger		19			97 39	
By cells rec'd a/c Memo during May, 1917						
5 Bo cells filled @ 6.42	32.10					
10 " " dismtl'd @ 6.11	61.10					
Days						
2 - 5 cell trays @ 1.18	2 36					
Mine parts						
As detailed in Step Record						
	1 83					
31						
Finished Cells Filled		93		586 74		
Work in Progress		178	E	92 61		
a/c 1907	27 60					
1870	65 01					
Memorandum Ledger		19			679 35	
By cells rec'd a/c Memo during May.						
137 - Bo cells @ 4.28	586 74					
Days						
24 - 5 cell trays @ 1.15	27 60					
Mine parts						
As detailed in Step Record						
	65 01					

May, 1917.

31						
Work in Progress		178	E	361 19		
a/c 1907	15 62					
1870	105 25					
2791	6 98					
1691	236 34					
Material & Supplies		113		200 -		
Repairs & Rebuilt Stock		117		252 75		
Memorandum Ledger		19			814 94	
Days						
As detailed in Step record						
	15 62					
Rent						
" " " "						
	105 25					
Rent Paid						
15 Kg gall @ .45	6 90					
Mat'l & Supp.						
2 ordnuts @ 10.00	200 -					
Rep. & Rb. Stock						
As detailed in Step Record						
	252 75					
Adjustm						
29 5 lbs @ .08	236 34					
31						
Memorandum Ledger		19		819 85		
Finished Cells Filled		93			566 -	
Work in Progress		178	E		2 85	
1907	14.10					
1870	11.75					
8 cells shipped a/c Memo during May						
8 - 8 cells @ 7.50	566 -					
Days a/c 1907						
As detailed in Step Record						
	14.10					
Mine parts						
" " " "						
	11.75					
31						
Memorandum Ledger		19		1 446		
Finished Cells Filled		93			1 446	
Work in Progress		178	E		01	
1870						
1 cell shipped a/c Memo during May						
1 Bo cell	1 446					
2 Pb Acid @ .9%	.01					

31

Memorandum Ledger — 19 — 21 37

Finished Cells Filled — 93 — 21 36

Work in Progress — 178 — E — 01

1870

16 cells shipped off Mem. during May

2 - 16 cells @ 10.68 — 21.36

4 - Pole hooks @ 3/4 — 01

31

Memorandum Ledger — 19 — 45 57

Finished Cells Filled — 93 — 45 57

Work in Progress — 178 — E — 22 8

1807 — 2.25

1870 — 03

18 cells shipped off Mem. during May

3 Dr. cells @ 14.19 — 42.57

Days

1 - 3 cell C.P. Day — 2.25

Parts

1 Pole hook @ 5 cts — 03

31

Memorandum Ledger — 19 — 17 69

Finished Cells Filled — 93 — 17 68

Work in Progress — 178 — E — 01

1870

Dr. cells shipped off Mem. during May

1 - Dr. cell — 17.68

2 - Pole hooks @ 3/4 — 01

31

Memorandum Ledger — 19 — 21 15

Finished Cells Filled — 93 — 21 13

Work in Progress — 178 — E — 02

1870

Dr. cells shipped off Mem. during May

1 - Dr. cell — 21.13

2 - Pole hooks @ 1 cr — 02

31

Memorandum Ledger — 19 — 65 94

Finished Cells Filled — 93 — 63 24

Work in Progress — 178 — E — 2 70

1807 — 2.45

1870 — 01

Dr. cells shipped off Mem. during May

3 Dr. cells @ 21.08 — 63.24

Days

1 - 3 cell C.P. Day — 2.45

1 Pole hook @ 1 cr — 01

31

Memorandum Ledger — 19 — 50 45

Finished Cells Filled — 93 — 41 85

Work in Progress — 178 — E — 8 60

1870 — 230

1870 — 170

Pr. cells shipped off Mem. during May

15 Pr. cells @ 2.79 — 41.85

Days

3 - 5 cell Trays @ 1.12 — 3.36

Misc. parts

As detailed in Ship. Record — 1.30

31

Memorandum Ledger — 19 — 32 10

Finished Cells Assembled — 100 — 32 10

Work in Progress — 178 — E — 1 95

1808 — 118

1870 — 5

Pr. cells shipped off Mem. during May

5 - Pr. cells @ 6.42 — 32.10

Days

1 - 5 cell Trays — 118

Misc. parts

As detailed in Ship. Record — 5

31

Memorandum Ledger — 19 — 99 071

Finished Cells Filled — 93 — 50 08

Work in Progress — 178 — E — 110 13

1808 — 110.82

1870 — 99.81

Pr. cells shipped off Mem. during May

10 - Pr. cells @ 5.08 — 50.08

Days

As detailed in Ship. Record — 110.82

Parts

" " " " " — 99.81

31

Memorandum Ledger — 19 — 175 37

Work in Progress — 178 — E — 110 92

1870

Material & Supplies — 43 — 142 45

Depreciation of Tools & Stock — 17 — 19 2 —

Misc. parts

As detailed in Ship. Record — 110.92

Mat'l & Sup.

As " " " " — 142.45

Dep. of T. & S.

As " " " " — 19 2 —

31					
Fire Goods	249		1144.94		
Work in Progress	198	E.			1144.94
1107 39.80					
1870 715.50					
1890 33.60					
Fire pieces shipped during May					
Page.					
As detailed in Shop Record					
39.80					
Parts.					
" " " " "					
71.50					
Solution					
420 lbs @ .08 23.60					
31					
Factory Expenses	211	E.	11.25		
15.6					
Work in Progress	198	E.			11.25
1870 11.11					
2125 .25					
Parts.					
As detailed in Shop Record					
11.11					
1 lb gelt double Water .25					
31					
Work in Progress	x	E.	.25		
41.16					
Work in Progress	x	E.			.25
2125					
1 lb gelt double Water .25					
31					
Advertising Expenses	239	E.	1.35		
2800					
Work in Progress	198	E.			1.35
1890					
1 doz Jumper @ per 30° 1.35					
31					
Fire Goods	249		51.48		
Finished Cells Filled	93				51.44
Work in Progress	198	E.			.04
4 1890					
Cells given away during May.					
4 doz cells @ 7 50 30.48					
2 " " @ 10 50 21.00					
Parts					
As detailed in Shop Record .04					

31					
Fire Goods	249		50.65		
Finished Cells Filled	93				46.20
Work in Progress	198	E.			4.45
4 1890					
230					
215					
Cells given away during May					
10 lbs cells @ 4.62 46.20					
Bags					
2 5 cell trays @ 1.55 3.10					
Misc parts					
As detailed in Shop Record 2.45					
31					
Factory Expenses	211	E.	137.43		
25.7					
Shipping Expenses	231	E.	137.43		
45.4					
Operation of Trucks	201				274.86
To charge the above					
expense with the cost of operating					
trucks during May, 1912					
31					
Cost of Cells Sold	185		406.72		
Battery Assembling Expenses	198				406.72
To charge cost of					
cells shipped during May					
as cells with cost of assembling same into batteries					

June, 1912.

Adjustment of Memo Ledger	28	66 06		
Memo Ledger	19			66 01
Abraham & Straus. E.				
To charge off 6-A6 cells outstanding in the above a/c. as this item uncollectable. See memo from Mr Poe with authority for above entry.				
6A6 cells @ 11.01 66 06				
Adjustment of Memo Ledger	28	31 64		
Memo Ledger	19			31 64
W. A. Bench E				
To charge off 4-A4 cells outstanding in the above a/c. These cells were sent to Mr Bench several years ago for exhibition purposes and not on their purchase order.				
4-A4 cells @ 7.85				
Exercised Cells Filling	28	23 85		
Memo Ledger	19			23 85
Cadillac Motor Car Co. E.				
To cancel charge of 5-B2 cells against the above. These cells were originally billed to the Cadillac M. C. Co. on June 1912. This bill was paid in the regular manner (See C Book) but through an error in our billing dept. the invoice was transferred to a memo. charge.				
5 B2 cells @ 4.77				

June, 1912.

Adjustment of Memo Ledger	28	202.27		
Memo Ledger	19			202.27
Canadian Wheel Co. Dr.				
To charge off the following cells inasmuch as the above concern has failed without any hopes of ever reconstructing				
11 A cells @ 11.01			121.11	
3 A8 " @ 15.27			45.81	
5 B2 " @ 2.52			12.60	
5 B8 " @ 4.55			22.75	
Adjustment of Memo Ledger	28	47.73		
Memo Ledger	19			47.73
Charles Ericson Dr.				
To charge off 3-A8 cells sent to the above for use on student lamp				
3-A8 cells @ 15.27			45.81	
1-3 cell A8 tray			1.55	
2 Rugs @ 8.66			.09	
1 Jack			.16	
1 Punch			.17	
Adjustment of Memo Ledger	28	18.20		
Memo Ledger	19			18.20
Dawn Business Phone Co. Dr.				
To charge off 4-B8 cells shipped to the above for experiment of work during 1910 as they have been lost				
4-B8 cells @ 4.55			18.20	
Adjustment of Memo Ledger	28	7.86		
Memo Ledger	19			7.86
E. H. Hartford Dr.				
To charge off 1-A8 cell shipped to the above for replacement. In our letter of inquiry returned unopened				
1-A8 cell			7.86	

June, 1917.

Adjustment of Memo Ledger	28	15.72		
Memo Ledger	19			15.72
A. Goodison Dr.				
To charge off 2-A6 cells shipped to the above to replace defective cells.				
2-A6 cells @ 7.86			15.72	
Finished Cells Filled	23	22.75		
Memo Ledger	19			22.75
Hartford Auto Station Dr.				
To charge finished cells filled with 5-B8 cells returned by the above on R.R. 2118, Credit 1149, June 3/17				
5 B8 cells @ 4.55			22.75	
Finished Cell Filled	23	22.02		
Memo Ledger	19			22.02
Kelley Auto Co. Dr.				
To charge finished cells filled with 2-A6 " returned on R.R. 2195				
2-A6 cells @ 11.01			22.02	
Finished Cell Filled	23	1453.32		
Memo Ledger	19			1453.32
Fred. Lotter & Co. Dr.				
To charge finished cells filled with 132-A6 cells returned by the above. Have sent 132 cells back for repair and while here we gave them the use of 132 new cells which we charged against them on Memo. Proper credit never was issued upon their return				
132-A6 cells 11.01				

June, 1917

-1-			
Finished Cells Filled	93	381 75	
Memo Ledger	19		
Lehigh Valley R.R. Co. Dr.			381 75
To charge Fin. Cells Filled with 25-A6 cells billed to the above in the regular manner on Inv. 6159, Mar 18/17			
25-A6 cells @ 15.23			
-1-			
Adjustment of Memo Ledger	28	503 04	
Memo Ledger	19		
E.F. McKelvy Dr.			503 04
To charge off one dr cells sent to the above in exchange for 62-E18 cells returned. The loss on this transaction should have been applied to that year's business.			
62-E6 cells @ 7.86 503 04			
-1-			
Finished Cells Filled	93	7 86	
Memo Ledger	19		
C.E. Motor Dr.			7 86
To cancel charge for 1-A6 cell put on Memo Ledger in error. See Inv. 5778 charging it to the above in the regular way.			
1-A6 cell 7.86			
-1-			
Finished Cells Filled	93	353 70	
Memo Ledger	19		
Ohio Elec. Car Co. Dr.			353 70
To charge Finished cells Filled with 45-A6 " originally shipped on memo. to the above. Billed in regular way on March 13/17, Inv. 6146			
45-A6 cell @ 7.86.			

June, 1917

-1-			
Adjustment of Memo Ledger	28	22 75	
Memo Ledger	19		
F.E. Blackmer Dr.			22 75
To charge off 5-B6 cells sent to the above as a gift. See original order 7726			
5-B6 cells @ 4.55 22 75			
-1-			
Adjustment of Memo Ledger	28	10 35	
Memo Ledger	19		
Moore & Hopper Dr.			10 35
To charge off 1-A10 Filling Outfit & 1-A10 Jack per instruction of Mr. Fox. Occasioned by faulty service given by battery.			
1-A10 Filling Outfit 10.—			
1-" Jack .35			
-1-			
Finished Cells Filled	93	22 75	
Memo Ledger	19		
Relandum Eng. & Mfg. Co. Dr.			22 75
To charge Finished Cells Filled with 5-B6 cells shipped to the above. These cells were later billed to the Smith Motor Co.			
5-B6 cell @ 4.55			
-1-			
Finished Cells Filled	93	11 01	
Memo Ledger	19		
Underbeater Bros. Co. Dr.			11 01
To charge Finished Cells Filled with 1-A6 cell returned on R.R. 7491 to credit issued.			
1-A6 cell 11.01			

-1-				
Adjustment of Memo Ledger	28	7613		
Memo Ledger	19		7613	
E.H. Wilson	E			
To charge off 15				
B cells given to the above for instructions of Mr. Ess.				
15 B cells as follows				
5 " " @ 4.55	22.75			
5 " " @ 4.60	23.00			
5 " " @ 4.65	23.10			
2 Steel Box @ 2.00	4 –			
Equipment	228.			
-1-				
Finished Cells Filled	93	4.55		
Memo Ledger	19		4.55	
H.C. Milleaux	E			
To transfer to finished cells filled 1 B cell returned by the above in the latter part of 1910. See Mr. Milleaux letter				
1-B cell 4.55				
-1-				
Adjustment of Memo Ledger	28	28.84		
Memo Ledger	19		28.84	
John Ott	E			
To charge off 6 B cells sent to the above as a gift from Mr. Ensner.				
6-B cells @ 4.52	27.12			
1-6 cell tray	.85			
2 Zymomal Rings @ .05	.10			
5 Connector @ .015	.77			
-1-				
Adjustment of Memo Ledger	28	15.27		
Memo Ledger	24		15.27	
E.J. Field	E			
To charge off 1-A8 cell presented to the above for exhibition purposes.				
1-A8 cell 15.27				

To				
Defective & Obsolete Stock	117	1227.21		
Work in Progress	19	E	1227.21	
037				
To charge defective & obsolete stock with scrap metal & copper from the manufacture of Nickel Plate during June, 1912 as follows:-				
Nickel Scrap 2189 lbs @ .25	547.25	X		
" Sludge 6240 lbs Plating				
1/4 lbs. nickel 2192 lbs @ .25	548.	X		
Nickel in scrap from shop 4176 lbs @ .15	626.40	X		
Copper Scrap 528 lbs @ .10	52.80	X		
" in scrap from shop 204 @ .04	8.16	X		
To				
Accumulation Purchase	30	3.42		
Discount Received	204		3.42	
To transfer to the outlet of discount received the difference between the 2.297 (net) of the Fructose Tin and Rubber Co. amounting to 6.503 & our Inv. 5338 against Mr. J. H. Brown amounting to 9.845. In this transaction we did not give Mr. Brown the advantage of 5% discount allowed us by the dealers				
To				
Profit & Loss	198	.01		
Accumulation Purchase	30		.01	
To charge profit & loss with the difference between the 6.90 of the Fructose Tin & Rubber Co. amounting to 110.442 & our Inv. 9151 to Mr. A.O. Heller amounting to 110.43.				

June, 1912

So					
Thomas A. Edison	130		2 —		
Accts. Receivable	11				2 —
To credit Acct Receivable with 2nd amount of Jno. Wise, posted in the wrong column of the Sales Abstract for May, 1912.					
So					
Free Goods	209		10 68		
Finished Cells Filled	93				10 68
To credit Fin. Cells Filled with one - A6 cell dropped and replaced free of charge to customer. See C. 2771, credit Jno. 12855 - 7/24/12					
So					
Factory Expense a/c 85-5	244	K	7 52		
Finished Cells Filled	93				7 52
1 - A6 cell					
To charge Factory Expense with 1 - A6 cell shipped to Adams & Force Co. to replace one which was defective					
So					
Accts Payable	109		21 28		
Factory Expense	244				21 28
To credit Factory Expense with overcharge 6-1-12. This voucher is posted in the regular way in the Abstract of Expenditure but through error does not appear in the footing					

June, 1912.

So					
Sales of Cells & Accessories	307		3809 43		
A6 270					
A1 1 22 —					
A5 123 2558 40					
B2 12 6 80					
B4 23 158 53					
1070 3619 13					
Sales of Filling Outfits	308		10 —		
Material & Supplies	43		308 —		
Shipping Expenses a/c 85-4	241	K	46 69		
Work in Progress	179	E	2592		
1060 121.					
16012 2520.					
Sales of Parts	310		125 11		
Miscellaneous Supplies & Repairs	320		15 —		
Suspense Acct	70		40 —		
Allowance Acct	302		18 18		
Discount Acct	304		29		
Experimental a/c 8027	261		120		
Rearne for 10 B6 cells returned by Customer	177		372 —		
Advertising Expenses	234		15 61		
Defective & Obsolete Stock	112		32 90		
Accts Payable	109				15 61
Accts Receivable	11				3950 62
Thos. A. Edison	130				120
Edison Chemical Works	20				47 90
Distribution of Credit for the month of June, 1912.					

June, 1912.

30						
Edison Chemical Works	20		728975			
Thos. A. Edison	120		321167			
Accts Payable	109		119044			
Receivable	11		1686492.25			
Sales of Cell & Accessories	307				160301	70
5031 - Aa cells 5320.00						
2932 - A1 " 1145.80						
1112 - A2 " 2317.20						
574 - B2 " 296.70						
2115 - B1 " 1765.35						
316 B1 " 367.95						
450 A8" 1072.50						
13 A12 " 50.70						
80 A12 " 312.00						
Sales of Filling Outfits 137.70	318				1115	50
Material & Supplies	113				4262	—
Shipping Expenses a/c 5-4	231	L			39	15
Work in Progress	109	E			3133	14
036-3500 tbs 1403.60			E.			
2125 1475			E.			
2408 1821			E.			
2583 2			E.			
2795 23.56			E.			
4260 513.32			E.			
16915 1107.70 3133 14			E.			
Sales of Rods	310				1788	66
Miscellaneous Supplies & Repairs	330				607	50
Accomodation Purchases	30				831	55
Royalty	150				109	—
Factory Expenses	214	L			123	13
11-2 .25						
15-3 29.44						
25-7 93.44						
Defective & Obsolete Stock	114				2000	35
Sales of Scrap	324				1233	47
Sales of Old Lauling Batteries	316				191	43
Carried forward						

June, 1912.

Forward fol 184						
Advertising Expenses	239	L			860	1
50-1 156.1						
50-3 70						
50-5 40						
Battery Assembling Expenses	198				18	—
6-2						
Administration & General Expenses	15	L			154	
60-5 69						
16-12 85						
Other Interest	201				60	—
Suspense Acct	74				360	—
Special Orders a/c 5-9 & 8	51				471	
Discounts Acct	201				317	
Distribution of Sales, June, 1912 30						
Free Goods	249		1068			
Finished Cells Filled 1-A6 cell.	93				1068	
In charge Free Goods with cost of one-A6 cell shipped to the Anderson Elec. Car Co of Phila. and billed on Invoice 14893. This bill later cancelled by Credit 2918 on 4/8/12. 30						
Free Goods	249		2	—		
Work in Progress a/c 5-10	109	E			2	—
In charge Free Goods with 1-Filler shipped to the Int. Rly & R.R.Co. 4/6/12 Inv. 14905 Bill cancelled by Credit 2904 - 4/27/12. 30						
Factory Expense a/c 15-1	214	L	1068			
Finished Cells Filled	93				1068	
In charge Factory Exp with cost of 1-A6 cell shipped to Anderson Elec Car Co. on Inv. 15398 (Rechg.) to replace defective cell on Repair Order 645						

June, 1912.

30					
Material & Supplies		113	1184729		
Work in Progress		109	7920966		
Special Orders Outside		51	640204		
Plant & Equipment		57	1382159		
Experimental		163	281992		
Battery Assembling Expenses		195	48301		
Factory Expenses		214	1853849		
Selling Expenses		220	765828		
Shipping Expenses		231	122123		
Advertising Expenses		239	1471067		
Administration & General Expense		250	1426526		
Miscellaneous Supplies & Repairs		330	9542		
Operation of Trucks		246	26788		
Accomodation Purchases		26	74570		
Casualty		247	42717		
Service Dept Expenses		258	192890		
Discount Acct		304	14796		
Insurance Acct		76	750		
Interest		291	95776		
Allowance	Acct. Rec.	11		49034	
		30	4535		
Rent	Acct Payable	109		6785696	
		270	1520—		
	Petty Cash	4		40596	
	Edison Chemical Works	20		3544359	
	Payroll	134		4224550	
	Material & Supplies	113		1881185	
	Thomas A. Edison	170		642259	
	Advances to Employees	80		3444335	
	Distribution of Exp.				
Times for June 1912					

June, 1912

30					
Acct Payable		109	21718		
	Acct Receivable	11		21718	
	To transfer to the credit of Acct Receivable, No 5-107. Anderson Elec Car Co. of Detroit amounting to $217.18 which was posted in error in the debit of Expenditures for May to the credit of Acct Payable				
30					
Cost of Cells Sold	Sold	183	112		
	Work in Progress	109		112	
	apk 890				
	To charge Cost of Cells Sold with 4 packs @ 12 - 48 @ 4 Trenches @ 16 - 64 billed to Adams Express Co. in error in Inv. 13915 & cancelled by C 2803. This was sent for on the battery which was temp held until acquired by customer				
30					
Factory Expense apk 8-6		214	1078		
	Finished Cells Billed	93		1078	
	To charge Factory Exp. with 4 Acme cells shipped to L. L. Dougherson & Co. & billed on Inv. 12876. As the cells replaced one which was defective. Credit 2887 - issued cancelling our invoice.				
30					
Free Goods		249	160		
	Work in Progress	109		160	
	apk 890				
	To charge Free Goods with 5 Pail Carat Paint shipped to Anderson Elec Car Co. of Phila on Inv. 14228 & credited on C. 2861.				
	5 Pail Paint	16			

Accounts Payable	104	15 61	
National Phono Co.			
Account Receivable	11		15 61
National Phono Co			
Milledge Jr.			
Boston, Mass.			
To transfer balance			
due to above after the close of the National Phono Co. on of March 1st 1912.			
30			
Finished Cells Filled	93	39 30	
Memo Ledger	24		39 30
Lauder Co. E			
To correct error in posting of 6 cell memo charges against Lauder Co. on $180 of old Memo Ledger			
As posted 656 cells			
Should be 651 "			
5 cells @ 7.86		39.30	
30			
Finished Cells Filled	93	704 64	
Memo Ledger	24		704 64
Lauder Co. E			
To transfer to debit of finished cells filled the 60 Ac cells charged to Lauder Co on Memo on Shipt. Order 8159 these cells were taps and see entry below.			
64 - Ac cells @ 11.01		704 64	
30			
Memo Ledger	24	503 04	
Lauder Co. E			
Finished Cells Filled	93		503 04
To charge Lauder Co with 64 cells on Memo shipped to them on Factory Order 8160 previously charged as 46 cells. See above entry			
64 Ac cells @ 7.86		503 04	

30			
Memo Ledger	24	7 86	
Lauder Co. E			
Finished Cells Filled	93		7 86
To charge Lauder Co with 1 Ac cell to offset receipt of 1 Ac cell on R.R. 3122			
30			
Memo Ledger	24	7 86	
Lauder Co. E			
Finished Cells Filled	93		7 86
To cancel credit for 1 Ac exhibition cell returned on R.R. 1065 and treated as regular Ac cell.			
30			
Memo Ledger	24	471 60	
Lauder Co.			
Finished Cells Filled	93		471 60
To charge Lauder Company with 60 - Ac cells shipped on our Fact Order 5796 Memo Shipt 652 When these cells were returned we post Lauder regular Memo Credit See R.R. 1526.			
60 - Ac cell @ 7.86			
30			
Memo Ledger	24	33 03	
Lauder Co. E			
Finished Cells Filled	93		33 03
To charge Lauder Co with 3 Ac cells to offset a debit credit for cells returned for repairs on Factory R.R. 1713. Our records do not show the date on which we returned these cells to Lauder but as 2 cells were from a 6 cell battery & 1 cell from a 60 - " (See Shipt. Memos 331 & 1140 respectively) it is safe to assume that they were returned.			
3 - Ac cells @ 11.01			

June, 1912.

30.

Finished Cells Assembled	100	94318.23	
Work in Progress	179		94168.33
To entire Work in Progress with cells assembled during June, 1912 as follows.			
3532 Acells @ 7 4/100		252 55.20	
2627 " @ 10 0/100		26506.19	
847 " @ 13 5/100		11143.56	
778 Ac" @ 13 5/100		10584.70	
240 Bco @ 16 1/100		4724.33	
358 Ac" @ 20 1/100		7209.58	
431 Bz " @ 27 1/100		11645.12	
1640 Bz " @ 44 1/100		7301.39	
34 Bl " @ 5 0/100		203.86	

30

Finished Cells Filled	98	97310.15	
Finished Cells Unfit	100		92799.16
Work in Progress	179		4510.99

a/c 1869.

	Mfg Cost	Electricity	Total
3897 - Acells @ 7	27241.49 @ 03	1286.01	29327.50
2533 - " @ 10	25577.97 @ 09	1211.17	26789.14
760 - " @ 13	10550 - @ 11	534.50	11084.50
450 - Ac" @ 13	6120. - @ 06	242. -	6362. -
379 - Bco @ 16	4709.52 @ 07	242.73	4952.25
379 - Ac" @ 20	7633.06 @ 10	416.90	8049.96
406 - Bz @ 27	11041.32 @ 10	440.60	11481.92
1090 - Bz @ 44	8596.50 @ 20	398. -	8994.50
101 - Bl @ 5	606 - @ 285	28.28	634.28
	97799.16	4510.99	97310.15

30

Cost of Cells Sold	183	40000.55	
Finished Cells Filled	98		37782.81
Work in Progress	179	4	2217.74
1807		1202.21	
1870		1015.53	
Acells & Equipt shipped & Sales during June, 1912.			
Cells			
5032 - Acells @ 7		37782.81	
Trays			
As detailed in Ship. Record		1202.21	
Parts			
" " " "		1015.53	

June, 1912.

30

Cost of Cells Sold	183	30860.42	
Finished Cells Filled	98		28988.01
Finished Cells Unfit	100		50.15
Work in Progress	179	4	112.96
a/c 1807	97.50		
1870	50.46		
Acells & Equipt shipped & Sales during June, 1912.			
2727 - Acells @ 10		28988.01	
5 " " @ 10		50.15	
Trays			
As detailed in Ship. Record		97.50	
Parts			
" " " "		50.46	

30

Cost of Cells Sold	183	16109.59	
Finished Cells Filled	98		15901.60
Work in Progress	179	4	207.99
a/c 1807	351.66		
1870	356.33		
Acells & Equipt shipped & Sales during June, 1912.			
1112 - Acells @ 14		15901.60	
Trays			
As detailed in Ship. Record		351.66	
Parts			
" " " "		356.33	

30

Cost of Cells Sold	183	2851.5	
Finished Cells Filled	98		2746.9
Work in Progress	179	4	8.46
a/c 1807	5-		
1870	3.46		
Acells & Equipt shipped & Sales during June, 1912.			
Cells			
13 - Acells @ 21		273.69	
Trays			
As detailed in Ship. Record		5.00	
Parts			
" " " "		3.46	

June, 1912.

30				
Cost of bells Sold	183	7114.17		
Finished bells Filled	93		6408 —	
Work in Progress	179	6		706.17
a/c 1907	364.50			
1870	341.67			
As bells & equip. shipped & sold during June, 1912.				
Bells				
20 - As bells @ 12¢	6408. —			
Trays				
As detailed in Ship Record	364.50			
Parts				
" " " "	341.67			
30				
Cost of bells Sold	183	1788.60		
Finished bells Filled	93		1649.20	
Work in Progress	179	6		89.40
a/c 1907	51.20			
1870	38.20			
As bells & equip. shipped & sold during June, 1912.				
Bells				
80 - As bells @ 21¢	1649.20			
Trays				
As detailed in Ship Record	51.20			
Parts				
" " " "	38.20			
30				
Cost of bells Sold	183	1872.52		
Finished bells Filled	93		1612.94	
Work in Progress	179	6		259.58
a/c 1907	141.60			
1870	117.98			
As bells & equip. shipped & sold during June, 1912.				
Bells				
56 - As bells @ 2¢	1612.94			
Trays				
As detailed in Ship Record	141.60			
Parts				
" " " "	117.98			

June, 1912.

30				
Cost of bells Sold	183	13306.19		
Finished bells Filled	93		12169.91	
Work in Progress	179	6		1136.28
a/c 1908	579. —			
1870	557.28			
As bells & equip. shipped & sold during June 1912				
Bells				
2663 - As bells @ 4¢	12169.91			
Trays				
As detailed in Ship Record	579 —			
Parts				
" " " "	557.28			
30				
Cost of bells Sold	183	2495.49		
Finished bells Filled	93		2338.74	
Work in Progress	179	6		156.75
a/c 1908	83.98			
1870	72.77			
As bells & equip. shipped & sold during June, 1912.				
Bells				
351 - As bells @ 6¢	2338.74			
Trays:				
As detailed in Ship Record	83.98			
Parts				
" " " "	72.77			
30				
Cost of Parts Sold	192	1633.66		
Work in Progress	179	6		1633.66
1907	609.45			
1870	1024.22			
Cost of Miscellaneous Trays & accessories sold during June, 1912				
Trays:				
As detailed in Ship Record	609.45			
Parts				
" " " "	1024.22			
30				
Cost of Selling Outfits Sold	183	1115.50		
Work in Progress	179	6		1115.50
1870				
Selling Outfits shipped & sold during June 1912				
137 - S.O.	1115.50			

June 1912

30						
Memorandum Ledger	24		346.40			
Finished cells Filled	93				315.42	
" " Assembled	100				12.32	
Work in Progress	179	6			11.66	
a/c 1907			11.20			
1870			.46			
As cells shipped a/c Memo during June 1912.						
Bills:						
42 - 4 cell filled @ 7½			315.42			
2 - 4 " assd @ 7½			12.32			
Days						
Cell trays 7 @ 1½			11.20			
Post						
As detailed in Ship Record			.46			
30						
Memo Ledger	24		20.20			
Finished Cells Assembled	100				20.18	
Work in Progress	179	6			.02	
a/c 1870						
As cells shipped a/c Memo during June.						
2 - As cells @ 10¢			20.18			
2 - Pb Post @ 1/6			.02			
30						
Memo Ledger	24		27.04			
Finished Cells Assembled	100				27 -	
Work in Progress	179	6			.04	
a/c 1870						
As cells Shipped a/c Memo during June, 1912.						
2 - As cells @ 13½			27 -			
4 - Pb Post @ 1/6			.04			
30						
Memo Ledger	24		406.76			
Finished Cells Assembled	100				367.47	
Work in Progress	179	6			39.29	
1907			20.25			
1870			19.04			
As cells & equip. shipped a/c Memo during June, 1912.						
27 - As cells @ 13½			367.47			
Days						
As detailed in ship record			20.25			
Post						
" " " " "			19.04			

June 1912

30						
Memo Ledger	24		33.80			
Finished Cells Assembled	100				33.76	
Work in Progress	179	6			.04	
a/c 1870						
As cells shipped a/c Memo during June, 1912.						
2 - As cells @ 16½			33.76			
4 Pb Post @ 1/6			.04			
30						
Memo Ledger	24		1723.5			
Finished Cells Filled	93				1267.8	
" " Assembled	100				39.90	
Work in Progress	179	6			5.67	
a/c 1907			5.52			
a/c 1870			.15			
As cells shipped a/c Memo during June 1912.						
6 - As cells filled @ 21½			126.78			
2 " " assd @ 19½			39.90			
3 - cell trays 2 @ 2½			5.52			
16 Pb Post @ 1/6			.15			
30						
Memo Ledger	24		29.07			
Finished Cells Assembled	100				28.96	
Work in Progress	179	6			.04	
a/c 1907			8.07			
1870			21			
As cells shipped a/c Memo during June, 1912.						
14 - As cells @ 20½			28.96			
Days						
As detailed in ship Record			8.07			
Post						
" " " " "			21			
30						
Memo Ledger	24		13.51			
Finished Cells Assembled	100				10.88	
" " Filled	93				2.77	
Work in Progress	179	6			.86	
a/c 1907			2.56			
a/c 1870			.30			
As cells shipped a/c Memo during June, 1912.						
17 - As cells filled @ 2½			42.77			
2 " " assd @ 2½			5.44			
2 - 7 cell trays @ 1½			2.56			
Post						
As detailed in Ship Record			2.30			

	30						
Mdse Ledger		24		1202			
	Finished Cells Assembled	100				12	—
	Work in Progress	179	L				02
	1870						
	Cells & equipt shipped as Mdse during June 1912.						
	2. Bruells @ 6.00			12	—		
	4. Telephone @ 5½				02		
	30						
Mdse Ledger		24		1042	8		
	Finished Cells Filled	93				8603	
	" " Assembled	100				844	
	Work in Progress	179	L			8591	
	as of 1907	3.70					
	1870	5.11					
	Bruells & equipt shipped as Mdse during June, 1912.						
	19. Bruells filled @ 45¢			8613			
	3. " " assembled @ 84¢			8.64			
	Trays						
	As detailed in Ship Record	3.70					
	Parts						
	" " " " "	5.11					
	30						
Mdse Ledger		24		70	—		
	Work in Progress	179	L			10	—
	as of 1870						
	Material & Supplies	43				60	—
	Selling Outfits & Drums shipped as Mdse during June, 1912.						
	1. S.O.			10	—		
	6. Drums @ 10¢			60	—		
	30						
Raw Goods		249		1992	1		
	Finished Cells Filled	93				10545	
	Work in Progress	179	L			9376	
	as of 1907	47.60					
	1901	5.50					
	1870	22.44					
	1892	17.20					
	2125	.02					
	Miscellaneous cells, trays & accessories shipped as Finished Goods during June.						
	5. Bruells @ 2.51			12	05		
	20. Bs " @ 4.57			91	40		

	30						
Factory Expense		211	L	2322			
as of 5-6							
	Work in Progress	179	L			2322	
	1870						
	Defective cells parts replaced free of charge to customers during June 1912						
	30						
Work in Progress		179	L	793			
as of 6-5							
	Work in Progress	211	L			793	
	1907	3.70					
	1870	4.23					
	Miscellaneous trays & parts (as detailed in Ship. Record) sent to Mdse in parts during June for performance purposes.						
	30						
Service Dept		218	L	98 49			
	Work in Progress	131	L			98 49	
	1907	7.36					
	1870	1.13					
	1892	86.60					
	2096	3.60					
	Miscellaneous materials as detailed in Ship. Record, drawn during June for use by Service Dept.						
	30						
Finished Cells Filled		93		33 92			
Work in Progress		179	L	4 57			
as of 1907		2.38					
1870		2.19					
	Cost of Cells Sold	187				3829	
	12 Bruells filled as shown during June 1912.						
	12. Bruells @ 2.51			30	12		
	Parts						
	As detailed in Ship Record			2.19			
	Trays						
	" " " "						
				2.38			

June 1912.

To				
Finished bells Filled	93	1063		
Cost of bells Sold	187			1063
1- As cells nets a/c sales during June, 1912.				
To				
Finished bells Filled	93	1051 15		
Work in Progress	179	6 733		
a/c 1909	537.			
1910	2.51.			
Cost of bells Sold	187			1784 34
Bells, nets & a/c sales during June, 1912.				
bells				
23- Bells @ 4.57	105.11			
Trays				
As detailed in Step Record	537			
Parts	2.51			
To				
Finished bells Filled	93	1758 90		
Work in Progress	179	6 8289		
a/c 1909	4825.			
1910	3464.			
Cost of bells Sold	187			1847 79
As cells nets & equip's nets a/c sales during June 1912				
bells				
132- As cells @ 13.32	1758.90			
Trays				
As detailed in Step Record	4825.			
Parts	34.62			
To				
Work in Progress	179	6 74.05		
a/c 1909	9.05.			
1910	65.-			
Cost of Parts Sold.	187			74.05
Parts returned a/c sales during June 1912.				
Trays				
5- reels As trays @ 1.81	9.05			
Parts				
As detailed in Step Record	65.-			

June 1912

To				
Finished bells Filled	93	1975 13		
Work in Progress	179	6 1162		
a/c 1909	648.			
1910	498.			
Memo Ledger	34			3089 75
As cells & equip's nets a/c sales during June, 1912				
bells				
243 As cells @ 7.81	1975.13			
Trays				
As detailed in Step Record	648			
Parts	498			
To				
Finished bells Filled	93	3205 45		
Work in Progress	179	6 3219		
a/c 1909	2054.			
1910	1165.			
Memo Ledger	34			6054 8
As cells & equip's returned a/c sales during June				
bells				
61- As cells (filled) @ 10.62	723.82			
5 - " (Empty) @ 10.00	50.00			
Trays				
13- reel trays @ 1.58	20.54			
Parts				
As detailed in Step Record	11.65			
To				
Finished bells Filled	93	42 90		
Memo Ledger	34			42 90
As cells nets a/c sales during June 1912				
3- As cells @ 14.30	42 90			
To				
Finished bells Filled	93	17 74		
Memo Ledger	34			17 74
As cells nets a/c sales during June 1912.				
1- As cell	17 74			

To					
Finished Cells Filled	94		21.13		
Memo Ledger	94				21.13
Arr cells rec'd as follows during June, 1912.					
1 - Arr cell	21.13				
To					
Finished Cells Filled	94		63.72		
Work in Progress	179	b	2.50		
a/c 1807					
Memo Ledger	94				66.22
Arr cells rec'd as follows during June, 1912.					
3 - Arr cells @ 21.24	63.72				
Trays					
3 - cell C.L. Tray 1	2.50				
To					
Finished Cells Filled	94		1405		
Work in Progress	179	b	4.98		
a/c 1808	110.				
1809	3.88				
Memo Ledger	94				1903
Br cells rec'd as follows during June, 1912.					
Cells					
5 - Br cells @ 2.81	14.05				
Trays					
5 - cell tray 1	1.10				
Post					
As detailed in Ship. Record	3.88				
To					
Finished Cells Filled	94		255.92		
Work in Progress	179	b	29.46		
1808	12.10.				
1809	17.36.				
Memo Ledger	94				285.38
Br cells & equipt rec'd as follows during June, 1912					
Cells					
56 - Br cells @ 4.57	255.92				
Trays					
11 - 5 cell trays @ 1.10	12.10				
Post					
As detailed in Shipping	17.36				

To					
Finished Cells Filled	94		5.96		
Work in Progress	179	b	2.25		
a/c 1809					
Memo Ledger	94				8.21
Arr cells & equipment rec'd as shown during June, 1912.					
Cells					
4 - Arr cells @ 1.49	5.96				
Trays					
1 - cell C.L. Tray	2.25				
To					
Material & Supplies	43		50 -		
Work in Progress	179	b	127.39		
a/c 1870					
Defective & Obsolete Stock	17		105 -		
Memo Ledger	94				315.39
Stock rec'd as follows during June, 1912.					
Cells					
As detailed in Ship. Record	127.39				
Defect.					
72 - Ed cells @ 1.50	108 -				
Mat'l.					
1 Drawer @ 50 -	50.				
To					
Memo Ledger Lansden Co	94		605.55		
Finished Cells Filled	93				605.55
To charge Lansden Co on Memo with 55 - Ab cells. This number of cells were returned by the Lansden Co. acting for Geo. Peters of San Francisco, on R.R. 1246 - Ch. Sto. Our records do not show that these cells were ever returned but as Mr. Peters was billed for them on June 24, 1909 & June 11, 1909 & paid for them in the regular manner it is apparent that the cells must have left the factory. See Ledger 869 & Memo 1256.					
55 - Ab cells @ 11.01	605.55				

June, 1912.

	So	94	11.01	
Memo Ledger Lansden Co.				
	Finished Cells Filled	93		11.01
	To charge Lansden Co. with 1-A1 cell shipped on F.O. 5303 Ship Memo 3-2 to replace cell sent on R.R. 1329 - 5/11/09. Lansden received Memo credit on the return of this cell.			
	So			
Memo Ledger Lansden Co.		94	16.06	
	Finished Cells Filled	93		16.06
	To charge Lansden Co. with 6-A1 cells shipped to them on F.O. 7845 on Memo. These cells, herefore, had not been charged to them but on their return on R.R. 2053 Lansden received Memo credit 6-A cell @ 11¢ 11.06			
	So.			
Sales of Cells & Accessories		307	1365.60	
	Accts Receivable	11		1365.60
	Anderson Carriage Co.			
	To credit Anderson Carriage Co. with 5% special allowance on the following:-			
	CB 344 - 300-A1 cells ✓ 2410.-			
	CB 346 - 600-A1 " ✓ 4820.-			
	CB 354 - 1020 A1 " ✓ 8508.80			
	CB 356 60 A1 " ✓ 372.40			
	CB 361 60-A1 " ✓ 671.40			
	1365.60			

June, 1912.

Repairs & Replenish Stock		117	10.75	
	Work in Progress	136		10.75
	a/c 1870			
	To charge the above with 5-8 cell B.T. trays returned on R.R. 1111 C.P. 3909. These trays were dropped.			
	5-1 cell Bot. trays @ 2¢ 10.75			
	So			
Factory Expense a/c 5-1		211	7.51	
	Finished Cells Filled	94		7.51
	To charge Factory Exp. with 1-dry cell (repeater) which had to be replaced. See Inv. 1561 R.O. 609			
	So			
Free Goods		219	10.80	
	Work in Progress	136		10.80
	a/c 1870			
	To charge Free Goods with the following material given away:- ~~Sales 1561 C.P. 1909 C.P. 1909 C.P.~~			
	So B. Jacks @ 16 1.60			
	So B. Wrenches @ 12 6.-			
	So			
Free Goods		219	1.60	
	Work in Progress	136		1.60
	1870			
	To charge Free Goods with 12-A12 corrugated cups given away. See Inv. 15346 C.P. 3907 & 5/5/12.			
	12-A12 Cups @ 11¢ 1.60			
	So			
Interest		29	2004.55	
	Thomas A. Edison	170		2004.55
	To charge us with interest on a/c Thomas A. Edison for May 1912. as per their invoice 61261/2 dated June 29/12 & filed with the regular Thomas A. Edison invoices.			

30

Other Interest 790 999 24 | 999 24

Insurance Unexpired 76

To correct error in distribution of Sundries Column in Abstract of Expenditures for March, 1912.

Insurance charges with 1136.09
Should be
Insurance 137.05
Interest 999.24
See entry Jan 108

30

Battery Assembling Expense 420 05 | 420 05

Cost of Cells Sold

~~Battery Assembling Expense 420 05~~
~~To charge "Cost of Cells Sold"~~
~~with cost of assembling cells~~
~~into batteries during June, 1912~~

30

Cost of Cells Sold 183 420 05 | 420 05

Battery Assembling Expense 198

To charge "Cost of Cells Sold" with cost of assembling cells into batteries during June 1912.

30

Factory Expense 214 133 94

35-7

Shipping Expense 231 133 94

45-11

Operation of Trucks 201 267 88

To distribute the cost of operating trucks during June 1912.

31

Deposits for Materials Stock & Scrap 117 1211 49

Work in Progress 160 | 1211 49

ap 037

To credit ap 037 with scrap recovered during the month of July, 1912 as follows.

Nickel in Scrap from Shops
503 lbs @ 15 75.45 X
Nickel Shaving Bags lbs containing
54 Mot. Nickel 644 lbs @ 25 659 – X
Nickel Chargers Scrap
1712 lbs @ 25 428 00 X

Copper in Scrap from Shops.
216 lbs @ 04 8 64 X
Scrap Copper Sweeps
1044 lbs @ 10 104 40 X

Thomas A. Edison 170 3491 62

Accts Receivable 11 | 3491 62

Mr. Thomas A. Edison ✓

To charge Thomas A. Edison with the amount due the Edison Storage Battery Co. in accounts with Mr. Thomas A. Edison on July 1st 1912 as per memo 1st McKenny J. Miller dated July 28th 12.

Accounts Receivable 11 B.T. Dep. 28

Edison Phono Works
Inv. 14301 28

Edison Chemical Works 20 490 –

Inv. 14302 120 –
" 14303 130 –
" 14304 240 –

Misc. Supplies & Repairs 330 28
Material & Supplies 113 | 490 –

To correct error in not posting the above invoices in the May Abstract of Sales. Sales bills were filed in the Rejected contained April bills and were consequently overlooked

31

Accounts Payable — 109 — 14 84

Eastern Phono Works

Advertising Expenses — 359 — 14 84

a/c 50-3

To cancel duplicate invoice 051785 of the Eastern Phono Works credited to them on No 6-359. See No. 5-337 for original invoice.

31

Accounts Receivable — 11 — 20

General Ledger (only)

Sales of Cells & Accessories — 307 — 20

Type A.H.

To correct error in posting Jny. 14036 in the Ledger of Sales for April. As posted 902.68. Should be 902.88.

31

Selling Expenses — 330 — L — 200-

a/c 10-6

Advances to Employees — 10 — 200-

D. C. Islington

To cancel the charge outstanding in the a/c of D. C. Islington as per Mr. Ryan's memo requesting Sept roll to Mr. Geo. & Mr. Ross request to Mr. Mudd dated Sept 11, 1917.

31

Accts Receivable — 11 — 10

Frederick Phillips

Administration & Gen. Expense — 330 — L — 10

a/c 60-5

To credit a/c 60-5 with 10¢ returned in stamps to F. Phillips. Mr. Phillips sent check to us endorsed amounting to 1¢. Invoice called for 90¢.

31

Accounts Receivable — 11 — 70

General Ledger

Shipping Expenses — 331 — L — 70

a/c 55-4

To correct error in posting April Credit Jnl. It is debited & should be. As posted 11.05. Should be 3.65

31

Accounts Payable — 109 — 60

Accounts Receivable — 11 — 60

To correct error in debiting Jn. 15506 June 1917 against Chas. & Co. Made to Accts Receivable. This is an Accts Payable item.

31

Factory Expense — 315 — L — 2000-

a/c 15-6

Work in Progress — 391 — L — 2000-

a/c 30-6

To charge Factory Expense with costs of scanning and otherwise preparing defective cells during the current fiscal period to date.

31

Profit & Loss — 118 — 365 90

Accounts Receivable — 11

Lowden Co.

To credit Lowden Co. with 365.90. this being amount of the counter for cash on this remittance of 3/31/1917 Profit & Loss a/c is charged with this amount as the invoices covered by this payment do not apply to the current fiscal period. See Mr. Mudd memo (approved by Mr. Buchman) of Sept. 18, 1917 giving authority for this posting.

July, 1912

31					
Edison Chemical Works	20		1149.42		
Thomas A. Edison	130		23.971		
Accounts Payable	109		22.50		
" Receivable	11		164464.68		
Sales of Cells & Accessories	307				156014.53
3318 - Aa cells		37462.15			
1698 Ab "		27543.60			
1468 Ac "		30677.40			
621 Ac" "		11781 —			
500 A10 "		13333 —			
185 A12 "		5623.80			
485 A12" "		11417.50			
314 B2 "		1681.65			
1423 B11 "		9967.68			
11 B6 "		120.75			
Sales of Parts	317				1220.23
" " Filling Outfits	318				595 —
72 F.O.					
Work in Progress	131				385.13
036		776.40 "			
7125		166 — "			
2405		347.40 "			
2796		286.8 "			
4260		595.89 "			
16917		2988.11 "			
26668 th Contract					
Sales of Accomodation Purchases	30				650.81
Miscellaneous Supplies & Repairs	330				275.57
Material & Supplies	43				3777.59
Shipping Expenses	231	L			266.59
45-2		7.75			
45-4		257.84			
Factory Expenses	214				115.56
5-5		8 —			
11-2		5.50			
15-3		92.44			
20-7		9.62			
Royalty	150				1418.70
Defective & Obsolete Stock	112				1017.20
Sales of Scrap	304				363.95
" " Obsoleting Batteries	311				258.18
Battery Assembling Expenses	198				61.20
40-2 .20					
40-2 60.00					
Administration & Gen'l Expense	254	L			1.47
60-5					
Selling Expenses	220	L			3.75
40-2					
Surplus Stock	71				360 —
Other Interest	241				60 —
Distribution of Sales, July, 1912					

July, 1912

31					
Sales of Cells & Accessories	307		540776		
273 - Aa cells		2983.60			
75 - Ab "		1251.50			
8 - Ac "		308 —			
25 - Ac" "		650 —			
10 - B2 "		57 —			
28 - B11 "		2476.40			
Sales of Filling Outfits	318		10.10		
1 F.O.					
Sales of Parts	317		10.15		
Work in Progress	131	L	23.10		
1216		10.00			
16917		34 —			
180 th Edn					
Sales of Accomodation Purchases	30		21.03		
Miscellaneous Supplies & Repairs	330		6.50		
Material & Supplies	43		416 —		
Shipping Expenses	231	L	3.50		
45-4 7.14					
45-5 3.60					
Factory Expenses	214	L	32.16		
45-5-7					
Allowances	307		132.65		
Reserve for D & E Cells	172		3 —		
Accounts Recv.	201		5414.13		
Thomas A. Edison	130			1978	
Acct Payable	109			32.16	
" Receivable	11			6107.46	
Distribution of Sales, July 1912 (Ledger)					

July, 1917.

31			
Material drawn from Store (Mat'ls & Supplies)	113	84589.45	
Work in Progress	134	96490.69	
Special Orders	51	5155.55	
Plant & Equipment	57	9029.47	
Furniture & Fixtures	98	165.—	
Experimental	164	3959.65	
Battery Assembling Expense	188	500.28	
Factory Expense	214	22339.95	
Selling Expense	220	6581.78	
Shipping "	231	1667.27	
Advertising "	239	2415.22	
Administration & Gen'l Expense	245	4380.28	
Miscellaneous Supplies & Repairs	330	794.36	
Operation of Trucks	304	352.85	
Accomodation Trucks	70	100.57	
Casualty	297	228.16	
Accident Prev.	294	156.15	
Service Dept.	258	1990.28	
Profit & Loss	178	13.20	
Insurance	78	1960.31	
Free Goods	209	80.25	
Plant & Equipt Outside	88	445.60	
Royalty	156	1.70	
Interest	290	3024.25	
Rent A/c	270	16.10 —	
Advances to Employees	81		2415.30
Petty Cash	6		38.82
Pay Roll	137		47626.21
Material drawn from Store	113		70252.04
Edison Chem. Works	70		3966.89
Thomas A. Edison Labs	120		1014.97
Acct Receivable	11		723.17
" Payable	109		79571.36

Distribution of Expenses for month of July, 1917

July, 1917

31			
Finished Cells Assembled	100	1056294.47	
Work in Progress	134		1056294.47

Cells assembled during the month of July as follows:-

2557 - Ho cells @ 7.2677	18579.10	
2415 - A6 " @ 10.2098	24874.76	
1485 - A8 " @ 13.6169	20394.50	
1048 - A8" " @ 13.7267	14408.87	
46 - A10 " @ 16.9895	781.19	
390 - A12 " @ 20.3133	7922.29	
101 - A12" " @ 20.3786	2058.18	
431 - Ba " @ 2.7267	1175.19	
1992 - Bd " @ 4.4390	8846.55	
	1056294.47	

31			
Finished Cells Filled	106	1190007.77	
Finished Cells Assembled	100		1134842.52
Work in Progress	134		55165.25

1190007.77

1647

	Cell Cost		Electrolyte	Total
2504 Ho cells @ 7.2677	18179.25	@.33	826.37	18949.60
2311 A6 " @ 10.2098	23594.15	@.44	1133.39	24727.04
1847 A8 " @ 13.6169	25216.97	@.55	1349.02	26565.99
1045 A8" " @ 13.7267	14347.—	@.76	1023.20	15150.20
463 A10 " @ 16.9895	7847.96	@.79	402.61	8250.57
391 A12 " @ 20.3133	7962.51	@.98	383.46	8346.97
101 A12" " @ 20.3786	2058.18	@.125	126.25	2184.43
391 Ba " @ 2.7267	1065.32	@.10	39.10	1052.42
2046 Bd " @ 4.4390	9057.40	@.20	408.—	9465.40
	108604.30		5561.25	113842.52

Cells filled with Electrolyte during month of July, 1917

July, 1917.

31				
Cost of Cells Sold	183	25669.38		
Finished Cells Filled	191		24322.03	
Work in Progress	1341		1143.35	
1907	791.29			
1890	652.07			
As cells & equipment shipped as sales during July, 1917 bills:-				
2313. As cells @ 7.50	24326.02			
Trays:				
As detailed in Ship. Record	791.29			
Parts:				
. . . . .	652.07			
31				
Cost of Cells Sold	183	18728.34		
Finished Cells Filled	191		17921.04	
Work in Progress	1341		507.30	
1907	422.50			
1890	384.50			
As cells & equipment shipped as sales during July, 1917 bills:-				
1678. As cells @ 10.68	17921.04			
Trays:				
As detailed in Ship. Record	422.50			
Parts:-				
. . . . .	384.50			
31				
Cost of Cells Sold	183	21844.23		
Finished Cells Filled	191		21021.76	
Work in Progress	1341		822.47	
1907	364.90			
1890	459.57			
As cells & equipment shipped as sales during July, 1917 bills:				
1411 cells @ 14.90	21021.76			
Trays:-				
As detailed in Ship. Record	364.90			
Parts:-				
. . . . .	459.57			

July, 1917.

31				
Cost of Cells Sold	183	9001.19		
Finished Cells Filled	191		8948.51	
Work in Progress	1341		952.08	
1907	501.75			
1890	451.33			
As cells & equipt shipped as sales during July, 1917.				
Cells:				
621. As cells @ 14.40	8948.61			
Trays:				
223.3 cells of Trays @ 2.25	501.75			
Parts:-				
As detailed in Ship. Record	451.33			
31				
Cost of Cells Sold	183	9314.50		
Finished Cells Filled	191		8895-	
Work in Progress	1341		419.50	
1907	256.10			
1890	163.40			
As cells & equipt shipped as sales during July, 1917.				
bills:-				
500. As cells @ 17.79	8895-			
Trays:-				
As detailed in Ship. Record	256.10			
Parts:-				
As detailed in Ship. Record	163.40			
31				
Cost of Cells Sold	183	4161.62		
Finished Cells Filled	191		3929.40	
Work in Progress	1341		232.22	
1907	90-			
1890	142.22			
As cells & equipt shipped as sales during July, 1917				
bills:-				
185. As cells @ 21.24	3929.40			
Trays:-				
36. Sold trays @ 2.50	90.00			
Parts:-				
As detailed in Ship. Record	142.22			

31					
Cost of Parts Sold	180		1031 26		
Work in Progress	135	½			1031 26
a/c 1807	477 85				
1808	13 65				
1870	540 76				
Mer. Parts shipped a/c.					
Sales during July 1917					
Trays					
Ships Detailed in Shop Record					
477 85					
B. 13 65					
Mer. Parts					
" 540 76					
31					
Cost of Selling Outfits Sold	181		595 –		
Work in Progress	135	½			595 –
a/c 1870					
Selling Outfits					
shipped a/c Sales during					
July. 1917					
72 - S.O.					
31					
Memorandum Ledger	211		14777		
Finished Cells Filled	91				14326
Work in Progress	135	½			451
1807	300				
1870	151				
4a cells & equip's shipped					
a/c Mers during July. 1917					
Cells:-					
19 - 4a cells @ 75c	14326				
Trays:-					
Detailed in Shop Record	300				
Parts:-					
"	151				
31					
Memorandum Ledger	211		57 33		
Finished Cells Filled	91				57 28
Work in Progress	135	½			05
1870					
4a cells & equip's shipped					
a/c Mers during July. 1917					
Cells:-					
4 - 4a cells @ 14.32	57 28				
Parts					
8 - Reg Pilot Lt @ 1.80	05				

31					
Memorandum Ledger	211		59 16		
Finished Cells Filled	91				55 40
Work in Progress	135	½			4 22
1807	2 20				
1870	2 02				
5a cells & equip't					
shipped a/c Mers during July 1917					
12 - 5a cells @ 4.62	55 40				
Trays:-					
2 - 5 cell Trays @ 1.10	2 20				
Parts:-					
Detailed in Shop Record	2 02				
31					
Memorandum Ledger	211		12 40		
Finished Cells Filled	91				12 40
4a cell Shipped a/c					
Mers during July. 1917					
1 - 4a cell	12 40				
31					
Memorandum Ledger	211		144 –		
Material & Supplies	113				60 –
Defective & Obsolete Stock	114				84 –
Exs Cells & drums					
shipped a/c Mers during July. 1917					
6 Drums @ 10.00	60 –				
28 - Exs Cell @ 3.00	84 –				
31					
Service Dept Expense	258	b	4 97		
a/c 70-3					
Work in Progress	135	½			4 97
a/c 1870					
Mer. parts drawn					
for use by the Service Dept.					
during July. 1917.					
Detailed in Shop Record 4 97					
31					
Factory Expense	311	b	37 49		
a/c 5-6					
Work in Progress	135	½			37 49
a/c 1870	35 89				
2796	1 60				
Mer. parts drawn					
during July to replace					
defective parts.					
Parts:-					
Detailed in Shop Record 35 89					
2796					
4 qts. Paral Paint @ 40	1 60				

Cost of Cells Sold	31	193	9761.17	
Finished Cells Filled		96		9065.25
Work in Progress		135		695.87
as of 1907	374.85			
1870	321.03			
As "cells" Requirement				
shipped as Sales during July, 1917:				
Cells:				
1000 doz cells @ 9.25	9065.25			
Trays:				
153 3000 Cell Trays @ 2.45	374.85			
Parts:				
As detailed in Ship Record	321.03			
Cost of Cells Sold	31	193	10200.09	
Finished Cells Filled		96		985.48
Work in Progress		135		132.61
as of 1907	71.37			
1870	62.24			
As cells Requirement				
shipped as Sales during July, 1917:				
Cells:				
300 Ba cells @ 2.8	985.48			
Trays:				
As detailed in Shipping	71.37			
Parts:				
	62.24			
Cost of Cells Sold	31	193	7166.03	
Finished Cells Filled		96		6574.26
Work in Progress		135		591.77
1907	304.66			
1870	287.11			
As cells Requirements				
shipped as Sales during July, 1917:				
Cells:				
1053 Ba cells @ 6.25	6574.26			
Trays:				
As detailed in Ship Record	304.66			
Parts				
	287.11			

Cost of Cells Sold	31	193	742.89	
Finished Cells Filled		96		700.40
Work in Progress		135		42.49
1908	235			
1870	213			
As cells Requirement				
shipped as Sales during July, 1917:				
Cells:				
11 Ba cells @ 6.40	700.40			
Trays:				
2.5 cell trays @ 1.50	235			
Parts:				
As detailed in Ship Record	213			
Factory Expense	31	194	83.24	
as of 1.6				
Finished Cells Filled		96		83.24
Cells taken from				
Stock during July to replace				
defective cells returned by				
customers as follows:				
5 Ba cells @ 7.50	37.70			
4 Ad " @ 10.50	42.70			
1 Ba "	2.80			
Jas Brooks	31	199	269.80	
Work in Progress		135		452.57
as of 1907	352.64			
1870	79.53			
2706	180			
1691	17.60			
Defective Rubber Stock		197		17.25
Trays				
As detailed in Ship Record	352.64			
Cotton (1890)				
220 lbs Cotton @ 08	17.60			
72706				
4 gal. Rust Paint @ 45	180			
Defective Stock				
10 Ba cells @ 1.75	17.50			
1 Bay "	2.25			
Parts 1870				
As detailed in Ship Record	79.53			

31

Finished Cells Assembled	10		10.50	
" " Filled	96		1915.16	
Work in Progress	136	6%	109.12	
1907 37.04				
1870 37.58				
Memorandum Ledger	31			2039.30
4o cells & equipt returned as Memo during July				
Cells:				
200 4o cells filled @ 9.58			1915.16	
2 " " Assy @ 7.25			10.50	
Trays:				
6 detailed in Ship Record			72.04	
Parts:				
. . . . .			37.58	

31

Finished Cells Filled	96		973.76	
" " Assembled	100		27.31	
Work in Progress	136	6%	32.27	
1907 16.15				
1870 16.12				
Memorandum Ledger	31			1034.37
4o cells & equipt returned as Memo during July, 1917.				
Cells:				
68 4o cells (filled) @ 14.38			973.76	
2 " " (Assy) @ 13.65			27.31	
Trays:				
1 9 cell tray			2.15	
6 10 " " @ 2.35			14.10	
Parts:				
6 detailed on Ship Rent			16.12	

31

Finished Cells Filled	96		672.96	
" " Assembled	100		20.62	
Memorandum Ledger	31			693.58
4o cells returned.				
4o Memo during July, 1917.				
48 4o cells filled @ 14.02			672.96	
2 " " assd @ 10.31			20.62	

31

Finished Cells Filled	96		2883	
" " Assembled	101		271.25	
Work in Progress	136	6%	35.13	
1907 20.25				
1870 14.88				
Memorandum Ledger	31			3188.40
4o cells & equipt returned as Memo during July, 1917.				
Cells:				
2 4o cells filled @ 14.42			28.85	
27 " " assd @ 10.25			271.25	
Trays:				
9 3 cell Cell Assy @ 2.25			20.25	
Parts:				
6 detailed in Ship Rent			7.88	

31

Finished Cells Assembled	16		33.90	
Memorandum Ledger	31			33.90
4o cells & equipt returned as Memo during July, 1917				
2 4o cells @ 16.95			33.90	

31

Finished Cells Assembled	101		40.62	
" " Filled	96		1274.88	
Work in Progress	136	6%	5.86	
1907 4.00				
1870 1.86				
Memorandum Ledger	31			1723.92
4o cells & equipt returned as Memo during July, 1917.				
Cells:				
6 4o cells filled @ 21.24			127.44	
2 " " assd @ 20.31			40.62	
Trays:				
2 3 cell tray @ 2.00			4.00	
Parts:				
5 1261 Connectors @ 37.72			1.86	

July 1917

31

Smoked bells Assembled 101 2981.17
Work in Progress 131 6. 847
a/c 1807
Memorandum Ledger 21 30709.
Sto. bells & equipt
returned a/c Memo during July 1917.
bells:
10. Sto. bells @ 2.23 2981.17
Days:
3 cell Ord Day 1 285
4 " " " 1 252
5 " " " 1 310
847

31

Smoked bells Filled 91 2535
" Assembled 101 545
Work in Progress 131 6. 1208
a/c 1803 1110.
1870 238.
Memorandum Ledger 21 3530
Bo cells & equipt
returned a/c Memo during July 1917
bells:
9. Bo cells filled @ 3.15 2538
2. " " built @ 2.75 545
Days:
1. 5 cell tray 110
Parts:
As detailed in Ledg Record
3328

31

Smoked bells Filled 91 2446.56
" Assembled 101 564
Work in Progress 131 6. 2711
1808 1210.
1870 1501.
Memorandum Ledger 21 2811.16
Bo cells & equipt returned
a/c Memo during July 1917
Cells:
53. Bo cells filled @ 4.15 2446.16
2. " " @ 2.75 5.50
Days:
As detailed in Ledg Record 1210
Parts:
" " " " " "
1501

July 1917

31

Smoked bells Assembled 101 1200
Memorandum Ledger 21 1200
Bo cells & Equipt returned
a/c Memo during July 1917
2. Bo cells @ 6.00 12.00

31

Material & Supplies 113 90 -
Defective & Obsolete Stock 117 15 -
Work in Progress 131 6. 3831
a/c 1807 9456.
1870 [illegible]
1917 238.78
2791 390.
Memorandum Ledger 21 13831
Mac Part. Sto. returned
a/c Memo during July 1917
Mat'ls & Sup.
9 drums @ 10.00 90 -
Obs & Sl Stock
10. Bo cells @ 1.50 15.00
1870 (Days)
As detailed in Ledg Record
[illegible]
Parts:
" " " " "
[illegible]
1917
2391 lb. Solder @ .05 239.78
Real Varn
[illegible] gall @ .40 390

31

Smoked bells Filled 91 3058.40
Work in Progress 131 6. 9318
a/c 1807 5961.
1870 3357.
Cost of bells Sold 183 21516.60
Bo cells & equipt
returned a/c Sales during
July 1917.
bells
273. Bo cells @ 7.50 2058.40
Days
36. 7 cell trays @ 1.60 57.60
1. 8 " " 1.71
Parts:
216. Sto Connectors @ .15 32.51
560. Only Rd Lock @ .60 336

31					
Finished Cells Filled	91		805 -		
Work in Progress	131	6.	2015		
a/c 1807					
Cost of Cells Sold	183			820 80	
86 cells & equipt					
returned a/c sales during July					
Cells:-					
75 - 86 cells @ 10 cts	805 -				
Trays:-					
5 cell tray 80 cts	12.64				
6 " " 50 cts	8 20				
31					
Finished Cells Filled	91		1145 56		
Work in Progress	131	6.	215		
a/c 1807					
Cost of Cells Sold	183			1167 71	
86 cells & equipt					
returned a/c sales during July					
8 - 86 cells @ 11 cts	1145 56				
Trays					
1 - 5 cell tray	2 15				
31					
Finished Cells Filled	91		360 25		
Work in Progress	131	6.	36 07		
a/c 1807	2025				
1870	1627				
Cost of Cells Sold	183			396 32	
86 cells & equipt					
returned a/c sales during July					
Cells:-					
25 - 86 cells @ 11 cts	360 25				
Trays:-					
9 - 5 cell Ch. Trays @ 3 cts	27 25				
Parts:-					
As detailed in Ship. Record					
	16 27				
31					
Finished Cells Filled	91		29 20		
Work in Progress	131	6.	2 19		
1803	220				
1870	199				
Cost of Cells Sold	183			31 39	
86 cells & equipt					
returned a/c sales during July					
Cells:- 10 - Pkt @ 2 cts	20 20				
Trays:- 2 - 5 cell tray @ 5 cts	2 20				
Parts:-					
As detailed in Ship. Record					
	1 99				

31					
Finished Cells Filled	91		1293 61		
Work in Progress	131	6	107 7		
a/c 1803	575.				
1870	500.				
Cost of Cells Sold	183			1400 13	
86 cells & equipt					
returned a/c sales during July 1917.					
Cells:-					
38 - 86 cells @ 34 cts	1293 36				
Trays:-					
5 - 5 cell trays @ 15 cts	5 75				
Parts					
As detailed in Ship Record	5 00				
31					
Work in Progress	131	6 -	79 88		
a/c 1807	120				
1870	77 58				
Cost of Parts Sold	187			79 88	
Misc. parts returned					
a/c sales during July, 1917					
Trays					
1 - 5 cell tray	1 20				
Parts:-					
As detailed in Ship Record					
31					
			77 58		
Work in Progress	131	6 -	8 -		
1870					
Cost of Filling Outfit Sold	181			8 -	
Filling Outfit returned					
a/c sales during July, 1917					
1 - F.O.					
31					
Work in Progress	131	6 -	10 -		
a/c 1870					
Cost of Filling Cart Sold	188			10 -	
2 cu. ft. Cart & F.O.					
Sold with one F.O. returned					
a/c sales during June, 1917					

31

Sales of Parts — 214 — 5.90

Work in Progress — 135 — 5.90
1570

Incorrect error in posting July Service #45-1 in wrong column in Abstract of Sales.

31

Cost of Bells Sold — 183 — 11,15.51

Mono Lorem — 214 — 35,697.98

West Lorem & Co.

Finished bells Filled — 94 — 1409.76

Work in Progress — 135 — 6.27
1507 — 3864.
1570 — 2408.

Discharge Cost of Bells Sold and 100 Metric & Lorem & Co's Memo Op with 32-Ab cells had shipped to the above concern on J O 9076 on July 6/17 bills:

32-Metric @ 44.05 — 1409.76

Bells:
11-6 cell Storage @ 6 — 1.66
21-5 " " @ 4.05 — 85.05
— 86.71

Parts:
8-Terminal Lugs @ 17 — 1.36
108-Connectors @ 6 — 15.00
27-Jumpers @ 1.50 — 2.16
2-Jacks @ .06 — .12
2-Mounting @ .04 — .08
4-Handles @ .04 — .16
— 2408.

31

Suspense Acct — 94 — 1100.—

Sales of Bells & Accessories — 208 — 1100.—

To credit sales of bells & accessories with 100-Ab cells, part of shipment of 132-Ab cells shipped to West Lorem & Co. on July 6/1917. These cells have been charged to Lorem in monthly installments of 20 cells beginning in March & continuing 5 cells & have been carried to suspense a/c pending other shipment.

100-Ab cells @ 20 — 2000.—
100% — 800.—
— 1100.—

31

Free Goods — 215 — 10.68

Finished bells Filled — 94 — 10.68
1-Ab cell. given away free in customer. See Sec. 1461 Tp. & Ch. 98 7/1/17 effecting same
1-Ab cell — 10.68

31

Free Goods — 219 — 16.55

Finished bells Filled — 94 — 15.05
2-Ab cells
Work in Progress — 135 — 1.50
1507

Above cells installed in car of Major Fitzgerald effective by Ab Bills & Co free of charge. See Ch. 170
2-Ab cells @ 7.52 — 15.05
1-Ab cell to Troy — 1.50

31

Free Goods — 219 — 60.52

Finished bells Filled — 94 — 60.52
8-Ab cells
Above cells billed to Mr. Ab Darrenfoss on Invoice 15553 of June 30/17 Bill to be cancelled by Ch. 171 of 7/5/17. Cells to be treated as gifts.
8-Ab cells @ 7.52 — 60.52

31

Free Goods — 219 — 10.68

Finished bells Filled — 94 — 10.68
1-Ab cell.
Above cell billed to Mr. Ab Darrenfoss on Invoice 15553 of June 30/17. Bill to be cancelled by Ch. 171 July 13/17 as cell was to be treated as gift.
1-Ab cell — 10.68

31

Free Goods — 219 — 33.10

Finished Cells Filled — 94 — 33.10
Work in Progress — 135 — 2.—
1570

5-Ab cells by 1 retail has given free of charge to Mr. Wells, Sec. R.R.J. Co. to use in Ch. 1791 A.
5-Ab cells @ 6.62 — 33.10
1 Mail Box — 2.—

31

Depreciation of Plant & Equipment	13		306399	
Reserve for depreciation of Plant & Equipt	160			306399
To depreciate the value of Plant & Equipt by 1/2 of 1% on its total value as shown in the financial statement as of June 30/17.				
Pattern & Drawings		5758.21		
Machinery & Factory Equipt		594465.88		
Equipment Outside		1035.02		
Loaned		419.-		
Patterns & Inspects		399.50		
Office & Branch Office Furn & Eq		9704.08		
Auto Charging Station		638.70		
		612798.11		
1/2 of 1% of 612798.11 =		3063.99		

This entry is made in accordance with agreement between Moore Nelson, Bachman & Mudd, as set forth in Mr Mudd's memo of Sept 5. 1917.

31

Shipping Expense	231	G	17647	
ck 15-2				
Factory Expense	211	G	17643	
ck 25-7				
Operations of Trucks	204			35285
To distribute the cost of Operating Truck during June 1917.				

31

Cost of Cells Sold	183		43898	
Battery Assembling Expense	198			43898
To charge cost of cells sold with cost of assembling cells into batteries during July 1917				

31

Interest on Funded Debt Accrued & Not Due	131		5000-	
Matured Interest on Funded Debt	114			5000-
To transfer liability for interest accruing on Funded Debt during months of January & February, 1917 to creditor Matured Interest on Funded Debt				

31

Note in Progress	101	G.	250	
ck 1870				
Cost of Selling Outfit Sold	188			250
Additional discount allowed on Selling Outfit during July 1917				

31

Material & Supplies	13		22056	
Factory Expenses	211		7168	
Advertising	239		27811	
Acct Payable	11			57035
Vouchers 7-302-303-304.				

305 & 306 do not appear in footing of abstract of Expenditures. See the 17th for explanation

31

Accounts Payable	109		75478	
Miscellaneous Supplies & Expense	330			75478
Credit Voucher 7-60 of the Pittsburg Coke Toilet Articles which should have been deducted from the Acct Payable account footing & added to the Misc Exp & Exp. debit footing in the abstract of Expenditures treated in the wrong manner.				
Amount of Voucher 377.39				

31

Adjustment of Memo Ledger — 21 — 904.62

Memo Ledger — 24 — 904.62

Lauden Co.

To charge off the Co. Accounts given to Mr. Rice, Pres. of the Adams Refining Co., on Oct. 7, 1909 for use on his car Am. Sug. O. 5701

Co. Accounts @ 1.20 — 904.62

31

Adjustment of Memo Ledger — 21 — 76.35

Memo Ledger — 24 — 76.35

Lauden Co.

To charge off balance outstanding in Lauden Co. memo account for the cells as the incompleteness of our records for the cells at the time of our memo shipments to Lauden make it impossible to verify the charge

S. A. Cells @ 15.27 — 76.35

31

Taxes — 27th — 900.-

156 — 900.-

Taxes Accrued

To credit taxes accrued with the estimated proportion of taxes accruing during the months of March, April, May, June, July, August

Monthly proportion accruing based on assumption that added equipment will increase taxes to $1100.00 during year 1912-1913.

6 mo @ 150.00 — 900.00

31

Insurance — 27th — 900.-

74 — 900.-

Insurance Unexpired

To charge Insurance with the proportion of Insurance premiums expiring during the months of March, April, May, June, July, & August

Monthly proportion based on premiums as paid during the year ending July 27, 1912 say $1115.00

6 Mo. @ 150.00 — 900.-

31

Interest on Funded debt — 28th — 5000.-

Interest on Funded Debt Accrued & not due 158 — 5000.-

To charge interest on Funded Debt with interest accrued on the outstanding Bonds of the company during the months of July & August, 1912.

31

Depreciation of Plant & Equipment — 27 — 3155.07

Reserve for Depreciation of Plant & Equipment — 160 — 3155.07

To depreciate the value of Plant & Equipment by 1/2 of 1% on its total value as shown on the financial statement of July 31st, 1912.

Motor Vehicles & Drawings	575.821.
Machinery & Factory Equipment	61249.90
Equipment Outside	480.62
" Leased	419.-
" Motor Vehicles & Inspectors	349.90
Office Furniture & Fixtures	986.98
Auto Charging Station	636.70
	63103.50
1/2 of 1% = 63103.50	315.07

This entry to make in accordance with agreement between Mr. Rice, Chairman & Mr. Meddis as set forth in Mr. Meddis' memo of Sept. 5, 1912.

-1-

Sales of Cells & Accessories — 30 — 56.40

1 cells	37.40	
2 "		

Accounts Receivable — Ledger 11 — 56.40

Lauden Co.

To credit Lauden Co. with 2 1/2% special discount on their payment of July 17 covering the following invoices

Inv. 15560 - June 22, 1912

170 - 1 cells — 1296.00

" 15944 June 27, 1912

60 - 1 cells — 960.-

This entry applies to Accts Receivable balance as of July 31st, 1912.

31

Discounts Allowed 291 — 2221.60

Accounts Receivable 11 — 2221.60

Lansdale Co. 16/117

To credit Lansdale Co. with 2% cash discount on our invoices of Dec. 20, 1911 February 3d, 10th, 17th & 24th, 1917 totalling 11,232.00 as per memo of Aug. 2d, 1917, signed by Mr Mudd.

31

Sales of Cells & Accessories 305 — 133.70

Accounts Receivable 11 — 133.70

Lansdale Co. 16/117

To credit Lansdale Co. with 2% the special discount, on their payment of Aug 3. covering the following invoices

Inv. 1024	Aug 11, 1917	
	60. Ao cells	158.00
" 1111	Aug. 20, 1917	
	120. Ao cells	249.60
" 1150	Aug. 31, 1917.	
	60. Ao cells	124.80
Discount on Ao cells		9.60
" " Ao "		39.60

31

Thomas A. Edison 170 — 9300

Accounts Receivable 11 — 9300

Deutsche Edison Akkumulatoren Co. 8/117

Transfer of accounts in accordance with Mr A. J. Nolan's memo to Mr Mudd of Aug 6, 1917. See approval of Mr Edison on the form in letter from Borman dated July 20th 1917. This letter is in Mr Ehrsam's possession.

31

Reserve for Bad debts 175 — 110

Accounts Receivable 11 — 110

W. L. Dawson 8/117

To cancel the outstanding balance in the account of W. L. Dawson as per memo of Mr Pike to Mr Bachman dated Aug. 2d, 1917

31

Deficiency Withdrawals Stock 117 — 1641.17

Work in Progress 8 — 1641.17

46637

To credit after stating with Nickel & Copper scrap as recovered during the month of August, 1917:-

Nickel Scrap:		
2073 lbs @ .25	518.25	
Sludge (57219 lbs) containing		
6% Nickel 3432 lbs @ .35	1201.75	
Nickel in Scrap from furnaces 763 lbs @ .15	114.30	
	1534.30	
Copper Scrap 732 lbs @ .10	73.20	
Amount Copper (6.1% lbs) containing 15% Nickel Copper 831 lbs @ .09	74.91	
Copper in Scrap from furnaces 200 lbs @ .04	8.00	
	160.97	

31

Thomas A. Edison 170 — 175

Accounts Receivable 11 — 175

To correct error in charging Accts Receivable with Inv. 614 in July "Analysis of Sales"

August, 1917.

31				
Work in Progress	125	108385.07		
General Orders	51	6711.48		
Plant & Equipment	87	10608.65		
Furniture & Fixtures	98	147.00		
Material & Supplies	48	84413.32		
Experimental	264	4250.42		
Battery Assembling Expenses	195	540.06		
Advances to Employees: R. L. Kelly	50	1.06		
Factory Expenses	215	23697.02		
Selling	270	6433.09		
Shipping	271	1701.58		
Advertising	289	3988.13		
Administration & General Expense	257	4217.85		
Miscellaneous Supplies & Repairs	331	653.20		
Operation of Trucks	204	417.91		
Accomodation Purchases	30	609.61		
Casualty	297	355.98		
Discounts	291	539.81		
Invoiced at Expenses	253	2166.21		
Sales of Parts	317	39.60		
Interest	290	3045.11		
Rent	270	1565.-		
Petty Cash	4		57.567	
Pay Roll	137		5021.49	
Edison Chemical Works	20		48.817.29	
Thomas A. Edison	130		873.24	
Advances to Employees	50		260.84	
Material & Supplies	48		8427.85	
Accounts Receivable	11		939.45	
Accounts Payable	109		67.470.29	
Distribution of Abstract of Expenditures for month of August, 1917.				
31				
Advertising Expense	289	313.98		
Administration & General Expense	257	88.01		
Shipping Expense	271			401.99
To correct error in carrying forward footings on $51 of Abstract of Expenditures August, 1917.				

August, 1917.

31				
Edison Chemical Works	20	1320.96		
Thomas A. Edison	130	135.24		
Accounts Payable	109	439.77		
" Receivable	11	217277.23		
Sales of Batteries & Accessories	301			210991.26
4132 Ly Wells	44398.55			
2952 Ho "	50848.-			
1769 Ho "	36602.50			
2031 Ho "	47595.60			
296 Ho "	7756.-			
300 Ho "	6167.-			
397 Ho "	7110.20			
2108 Ho "	44166.83			
1211 Ho "	1152.20			
Sales of Parts	317			1650.56
Sales of Billing Outfits 57.20	318			501.50
Work in Progress	125		E	47600.03
031	2173.60			
2125	9.77			
2109	455.49			
2396	32.90			
4260	650.89			
1691	44437.38			
44517 Ho				
Sales of Accomodation Purchases	30			129.99
Miscellaneous Supplies & Repairs	331			163.93
Material & Supplies	48			4029.67
Shipping Expenses	271	L		145.75
45-4				
Factory Expenses	215			3590.44
45-3	5400	L		
25-7	30500			
Royalty	150			97.70
Defective & Obsolete Stock	117			983.30
Administration & General Exp.	257	L		9.01
60-5				
Sales of Scrap	302			455.61
Insurance	71			835.36
Other Interest	290			60.-
Plant & Equipment	87		E	107.18
1916	32.53			
2709	74.65			
Sales of Assembling Batteries	316			23553
Distribution of these for month of August 1917.				

31

Sales of Cells & Accessories		308		48,870	50	
125 Ho cells	1601.10					
58 As -	1437.50					
65 As -	1690 -					
1 - As" -	20 -					
12 - Bo -	6180					
6 - Bo -	6240					
Bo -	2 -					
	48,870.50					
Sales of Parts		311		128	79	
Sales of Accomodation Purchases		31			21	
Notes in Progress		136	C	17,01		
17260	3925					
16911	2856					
	30,781					
Miscellaneous Supplies & Repairs		311		335	43	
Material & Supplies		116		442	—	
Shipping Expense		231	L	41	05	
a/c 15-1						
Factory Expense		215	L	345		
a/c 15-3						
Royalty		150		36	—	
Allowances		307		90	16	
Rent for D & E Cells returned by Customers		177		39	25	
				52,525	4	
Accounts Receivable		17				1,394 30

Distribution of Credit for month of August, 1917.

31

Finished Cells Assembled	101	111,304 35			
Work in Progress	136				111,304 35

Cells assembled during the month of August, 1917 as follows:

4548	Ho cells	3359.12
2147	As -	2225.51
1689	As -	2387.53
1345	As" -	1876.55
280	Ao -	415.06
45	Ao -	929.31
190	Bo -	508.96
1469	Bo -	6392.31
110	Bo -	665.00

31

Finished Cells Filled	95	113,429 57			
Finished Cells Assembled	101			108,266 65	
Work in Progress	136		C	5,162 87	

a/c 1917

Cells filled during month of August as follows:-

	Cell Cost	Electrolyte	Total
4548 Ho cells @ 7.33	33,314.45	@.33 1500.74	34,815.19
2301 As - @ 10.33	23,756.24	@.49 1127.40	24,883.63
1877 As - @ 12.33	20,441.24	@.51 957.57	21,398.81
1251 As" - @ 12.33	17,562.10	@.76 951.55	18,513.65
241 Ao - @ 17.33	4,144.31	@.87 209.67	4,353.98
45 Ao - @ 20.33	888.40	@.98 42.14	930.54
190 Bo - @ 2.33	777.55	@.10 29 -	806.55
1389 Bo - @ 4.33	6,035.25	@.20 277.40	6,312.65
130 Bo - @ 6.33	785.59	@.25 37.05	822.64
	108,266.65	5,162.87	113,429.52

31

Finished Cells Filled	95	302.79			
Finished Cells Assembled	101			285.29	
Work in Progress	136		C	17.50	

a/c 1917

To charge Fin. Cells Filled with 14 Ao" cells. These cells were shipped day in June but were returned & filled during the month of July.

Cell cost

14 cells @ 20.33 — 285.29

Electrolyte

14 cells @ 1.25 — 17.50

31					
Cost of Bells Sold	183	32,497.60			
Finished Bells Filled	94		31,646.43		
" " Assembled	101		44.34		
Work in Progress	131			C 801.84	
1807 1018.47					
1870 783.37					
As called for & equipt					
shipped after bells during Aug 1912.					
bells:					
424 - As called filled @ 75	31,646.43				
6 - " " dry @ 7.39	44.34				
Trays:					
Detailed in Ship Record					
1018.47					
Parts					
" " " " "					
783.37					

31					
Cost of bells Sold	183	27,989.93			
Finished bells Filled	94		27,739.19		
Assembled	101		51.85		
Work in Progress	131			C 1198.89	
1807 689.12					
1870 509.77					
As called for & equipt					
shipped after bells during August 1912.					
bells:					
349 - As called filled @ 10.27	27,739.19				
5 - " " dry @ 10.37	51.85				
Trays:					
Detailed in Ship Record					
689.12					
Parts					
" " " " "					
509.77					

31					
Cost of Bells Sold	183	36,490.82			
Finished bells Filled	94		35,468.95		
" " Assembled	101		27.65		
Work in Progress	131			C 994.12	
1807 492.22					
1870 500.97					
As called for & equipt					
shipped after bells during August, 1912.					
bells:					
1365 - As calls filled @ 26.00	35,468.95				
2 - " " @ 13.82	27.65				
Trays:					
Detailed in Ship Record					
492.22					
Parts:					
As " " "					
500.97					

31					
Cost of bells Sold	183	37,601.39			
Finished bells Filled	94		37,594.70		
Work in Progress	131			C 306.69	
1807 1641.83					
1870 1364.86					
As called for & equipt					
shipped after bells during August 1912.					
bells					
2251 As called bells @ 16.85	37,594.70				
Trays					
Detailed in Ship Record					
1641.83					
Parts					
" " " " "					
1364.86					

Cost of Bells Sold 31	183		863.41			
Finished Bells Filled	94				789.88	
Work in Progress	131			E	73.53	
apl 1907 29.35						
1870 44.18						
Bs bells & equipt shipped a/c sales during August 1917.						
Bells:-						
1211. Bells @ 1¢			789.88			
Trays:-						
As detailed in Ship Record			29.35			
Parts:-						
" " " " "			44.18			
Cost of Bells Sold 31	183		5544.17			
Finished Bells Filled	94				5265.54	
" " Assembled	101				31.40	
Work in Progress	131			E	244.18	
1907 179.35						
1870 114.83						
Bs bells & equipt shipped a/c sales during August 1917.						
Bells:-						
392 - Bells filled @ 17¢			5265.54			
2 - " " assd @ 17¢			31.40			
Trays:-						
As detailed in Ship Record			179.35			
Parts:-						
" " " " "						
31			114.83			
Cost of Bells Sold	183		4467.67			
Finished Bells Filled	94				4215.47	
" " Assembled	101				41.37	
Work in Progress	131			E	210.83	
1907 99.75						
1870 111.13						
Bs bells & equipt shipped a/c sales during August 1917.						
Bells:- 281 - Bells filled @ 21¢			4215.47			
2 - " assd @ 20¢			41.37			
Trays:-						
As detailed in Ship Record			99.75			
Parts:-						
" " " " "			111.13			

Cost of Bells Sold 31	183		1300.90			
Finished Bells Filled	94				1113.21	
" " Assembled	101				13.40	
Work in Progress	131			E	174.23	
1907 68.81						
1870 92.41						
Bs bells & equipt shipped a/c sales during August 1917.						
Bells:-						
392 - Bells filled @ 2¢			1113.21			
5 - " assd @ 2¢			13.40			
Trays:-						
As detailed in Ship Record			68.81			
Parts:-						
As " " " "			92.41			
31						
Cost of Bells Sold	183		10 bu 2.19			
Finished Bells Filled	94				967.78	
" " Assembled	101				4.50	
Work in Progress	131			E	92.91	
1907 440.92						
1870 485.99						
Bs bells & equipt shipped a/c sales during Aug/17.						
Bells:-						
392 - Bells filled @ 1¢			967.78			
10 bu " dry @ 5¢			4.50			
Trays:-						
As details in Ship Record			440.92			
Parts:-						
As " " " "			485.99			
31						
Cost of Selling Outfit Sold	158		501.50			
Work in Progress	131			E	501.50	
1870						
Cost of Selling Outfits shipped a/c sales during Aug 1917.						
57 - 70			501.50			

31 — 94 / 135 — 1,345.51 — C — 1,345.51

Cost of Pack Sold

Work in Progress

as of 1907 — 391.05

1870 — 954.73

Cost of trays and accessories shipped as sales during Aug. 1912.

Trays:

As detailed in Ship. Book — 391.05

Parts:

" " " " " — 954.73

31 — 94 / 135 — C — 36.92 — 42.24

Bunched Celle Filled

Work in Progress

1903 — 2.20

1870 — 2.04

183 — 41.16

Cost of Celle Sold

Cost of 13 Celle returned as sales during August, 1912.

Celle:

13 Celle @ 2.84 — 36.92

Trays:

2.5 cell trays @ 1.76 — 2.20

Parts:

As detailed in Ship. Book — 2.04

31 — 94 / 135 — C — 37.95 — 47.76

Bunched Celle Filled

Work in Progress

as of 1907 — 27.70

1870 — 19.56

183 — 98.571

Cost of Celle Sold

Cost of 65 Celle & equip't returned as sales during Aug.

Celle:

65 Celle @ 1.46 — 94.90

Trays:

10 cell Tray @ 1.8 — 18.0

5.5 " " @ 1.8 — 9.60

27.70

Parts:

As detailed in Ship Book — 19.56

31 — 94 / 135 — C — 935.74 — 49.13

Bunched Celle Filled

Work in Progress

as of 1907 — 30.81

1870 — 18.24

183 — 984.87

Cost of Celle Sold

Cost of Celle & equip't returned as sales during Aug.

Celle:

132 Celle @ 7.63 — 935.74

Trays:

As detailed in Ship Book — 30.81

Parts:

" " " " " — 18.24

31 — 94 / 135 — 11.55

Bunched Celle Filled

Cost of Celle Sold

Cost of 1 48 cell returned as sales during Aug.

183 — 11.55

31 — 94 / 135 — C — 38.22 — 3.16

Bunched Celle Filled

Work in Progress

as of 1907 — 1.15

1870 — 2.03

183 — 41.40

Cost of Celle Sold

Cost of 6 Celle & equip't returned as sales during August, 1912.

Celle:

6 Celle @ 6.37 — 38.22

Trays:

1.5 cell Tray — 1.15

Parts:

As detailed in Ship. Book — 2.03

31 — 94 / 135 — C — 92.62 — 30

Bunched Celle Filled

Work in Progress

1907 — 20.60

1870 — 9.60

183 — 95.62

Cost of Celle Sold

Celle & equip't returned as sales during August 1912.

Celle: 11 Celle @ 10.73 — 92.62

Trays:

As detailed in Ship Book — 20.60

Parts:

" " " " " — 9.60

31					
Work in Progress	135	E	113 33		
a/c 1807	101.33				
1870	12.-				
31					
Cost of Parts Sold					113 33
Cost of parts returned a/c Sales during August, 1917.					
Days:					
As detailed in Shop Record.					
	101.33				
Parts:					
" " " " "					
	12.00				
31					
Finished Bells Filled	94		521 56		
Accessories	101		7 39		
Work in Progress	135	E	1529		
a/c 1807	944				
1870	5 83				
31					
Memo Ledger					5141 22
As bells & equipt returned a/c Memo during August, 1917.					
Bells:					
88. bells filled @ 7¢	521.56				
1 " " accessories	7 39				
Days:					
As detailed in Shop Record.					
	944				
Parts:					
" " " " "	5 83				
31					
Finished Bells Filled	95		247 71		
31					
Memo Ledger					247 71
Cost of As bells returned a/c Memo during August.					
23-As bells @ 10¢	247.71				
31					
Finished Bells Filled	95		141 43		
31					
Memo Ledger					141 43
Cost of As bells returned a/c Memo during August, 1917.					

31					
Finished Bells Filled	95		142 20		
Work in Progress	135	E	208		
1808	110				
1870	98				
31					
Memo Ledger					1628
Cost of Bells & equipt returned a/c Memo during August, 1917.					
Bells:					
8. Bells @ 2¢	16 20				
Days:					
1- Steel tray	110				
Parts:					
As detailed in Shop Record.	98				
31					
Finished Bells Filled	95		1465 95		
Work in Progress	135	E	239 38		
a/c 1807	71.30				
1870	168 08				
31					
Memo Ledger					1705 31
Cost of Bells & equipt returned a/c Memo during August, 1917.					
Bells:					
318. Bells @ 4¢	1465.95				
Days:					
62-Steel trays @ 1¢	71.30				
Parts:					
As detailed in Shop Record	168.08				
31					
Material & Supplies	44		30 -		
Work in Progress	135	E	110 40		
a/c 1870	43 57				
2996	.55				
6028	66.40				
31					
Repairs & Tools & Stock	17		2 25		
31					
Memo Ledger					142 57
Parts returned a/c Memo during August.					
Material & Shop - 3 Memos	30				
Parts:					
As detailed in Shop Record	43.57				
2996					
1 gal. Paral	.55				
6028					
82 lbs Lubeco @ .08	66.40				
1623					
1-627 cell	2.25				

	31				
Memo Ledger		24	15011		
	Finished Cells Filled	94			1115.73
	Work in Progress	136		C	4.36
	1807	2.86			
	1870	1.50			
	Cost of 19 cells & equipt				
	Shipped as Memo during August 1912.				
	Cells:-				
	19 - 60 cells @ 7 ¢	1115.73			
	Trays:-				
	2 - 12 cell trays @ 1 ¢	2.86			
	Parts:-				
	As detailed in Ship Record	1.50			
	31				
Memo Ledger		24	6417		
	Finished Cells Filled	94			6417
	Work in Progress	136		C	.05
	1870				
	Cost of 6 cells & equipt				
	Shipped as Memo during Aug.				
	Cells:-				
	6 - 60 cells @ 10.7 ¢	6417			
	Parts				
	12 - Pole Nuts @ .39	.05			
	31				
Memo Ledger		24	8987		
	Finished Cells Filled	94			8855
	Work in Progress	136		C	3.29
	1807	2.-			
	1870	1.29			
	8 cells & equipt shipped				
	as Memo during August 1912.				
	Cells:-				
	6 - 60 cells @ 14.8 ¢	8.55			
	Trays:-				
	1 - 6 cell tray	2.-			
	Parts:-				
	5 - 86 Connectors @ 22 ¢	1.13			
	2 - 86 Lugs	.16			

	31				
Memo Ledger		24	13853		
	Finished Cells Filled	94			107.97
	Work in Progress	136		C	15.61
	1808	7.37			
	1870	8.29			
	Cost of 38 cells & equipt				
	Shipped as Memo during Aug.				
	Cells:-				
	38 - 38 cells @ 2.8 ¢	107.97			
	Trays:-				
	As detailed in Ship Record	7.37			
	Parts:-				
	" " " " "	8.29			
	31				
Memo Ledger		24	13566		
	Finished Cells Filled	94			12447
	Work in Progress	136		C	11.19
	1808	5.03			
	1870	6.16			
	Cost of 27 cells & equipt				
	Shipped as Memo during August				
	Cells:-				
	27 - 12 cells @ 46 ¢	124.47			
	Trays:-				
	As detailed in Ship Record	5.03			
	Parts:-				
	" " " " "	6.16			
	31				
Memo Ledger		24	30.00		
	Material & Supplies	43			30.00
	Drums shipped as				
	Memo during Month August				
	3 Drums @ 10 ¢	30.00			
	31				
Gen Ledger		26	28948		
	Work in Progress	131		C	283.48
	1807	13.16			
	1870	12.86			
	1878	207.-			
	Dispatch & Outside Stock	114			
	Trays				
	As detailed in Ship Record	13.16			
	Parts " " " "	12.86			
	1878 -				
	29 Electrolyt @ .8	20.74			
	Outside				
	4 Cells @ 1 ¢	1.10			

31

Free Goods — 250 — 2301

Bounded Bills Billed — 96 — 2301
As cells grew many during month of August 1917.
2 Dr cell @ $1.50 — 2301

31

Free Goods — 250 — 2309

Bounded bills Billed — 96 — 2305
Work in Progress — 131 — C — 2305
1808 — 1.15
1509 — 2.89
Cost of Rcells Rd August 17
Shipped c/o these during Aug. 1917.
Elec:
5 Rcell @ 1.61 — 2305
Trays:
1-5 cell Rd tray — 1.15
Parts:
As detailed in Shop Record — 2.89

31

Service dept Expense — 258 — 7940
90-3

Work in Progress — 131 — C — 7940
1870 — .70
6028 — 76.00
2796 — 2.70
Parts drawn for use by Service dept. during August.
1870
2 Jacks @ .35 — .70
6028
90 the Solution @ .08 — 76.00
2796
6 gal. Rural Paint @ 45 — 2.70

31

Factory Expense — 215 — 13390
15-1

Work in Progress — 131 — 1 — C — 13390
1807 — 90.-
1870 — 43.90
Defective parts replaced free to customers during Aug.
Trays:
40-5 cell Rd Trays @ 2.25 — 90.-
Parts:
As detailed in Shop Record — 43.90

31

Factory Expense — 215 — 2301
d/215-6

Free Goods — 211 — 2301
To transfer a debit for swapped cells replaced free of charge to customers as shown on Jrnl from Free Goods to Factory Expense as these cells were defective.

31

Sales of Cells & Accessories — 408 — 16880
Dr cells — 14580
Dr " — 2400
Dr " — 4900

Rafgal Co — 150 — 100
Work in Progress — 135 — C — 100
2105

Accounts Received Rd — 17 — 170.70
Lauder Co.
Special discount 1%
2% 7/1 allowed Lauder Co on the following invoices
7/5 Inv 106 — 120 Rcells — 1296.00
7/10 " 45 — 180 " " — 1944.-
7/17 " 109 — 120 " " — 1296.-
7/19 " 110 — 60 " " — 648.-
7/26 " 623 — 60-Rcells } 1.50 } 1880.-
Rcells — 72.-
10-cans dry Sol. — 5.50 — 1875.50
8/3 — 60-Rcells — 648.-
7789.50
Free Orders 7/8 — 60-Rcells — 900.-
18789.50

31

Free Goods — 250 — 5811
136 — C — 5811
Work in Progress
1807
To charge Free Goods with the following trays, originally billed to Anderson Elec. Co. & Kansas City Mo. on Inv. 15419 & 15793 and later cancelled by C-200
8/23/17
30-7 cell Rd tray @ 1.70 — 51.20
1-8 " " " — 1.71
3-10 " " " @ 1.90 — 5.70

31						
Free Goods	250		480			
Work in Progress	136					480.
1507						
To charge Free Goods with 3-7000 lb. S.S. trays originally billed to Anderson Elec. Co. Minneapolis, Minn. on Inv. 18754 - 4/1/17. This bill later cancelled by Cr. 167 - 8/7/17						
3-7000 lb S.S. trays @ 1¢			480			
31						
Accounts Payable						
Commonwealth Edison Co.	Contr. 104		599			
Accounts Receivable	1017					599.
Commonwealth Edison Co.						
To transfer Commonwealth Edison Co. Acct. Payable to their credit in the Accts. Receivable Ledger. See Cr. 8-20-17						
31						
Cost of Cells Sold	183		54006			
Battery Assembling Expense	148					54006.
To charge Cost of Cells Sold with cost of assembling cells into batteries during August, 1917.						
31						
Factory Expenses	215	b	27486			
25-7						
Shipping Expenses	231	f	27486			
15-2						
Operation of Trucks	201					44972.
To distribute the cost of truck operation during August, 1917.						
31						
Factory Expenses	215	k	16048			
15-6						
Work in Progress	136					16048.
1507						
To charge Factory Expense with cost of cleaning defective cells during August, 1917.						

31						
Profit & Loss	178			245209		
Adjustment of Mine Ledger	21					245209.
To charge Profit & Loss with cells which have been given away and have been erroneously carried as an asset in the Mines Ledger. See details on p. 20 of the General Ledger.						

24

Accounts Payable	109	100000		
Edison Phono Works				
Notes Payable	119			100000

To charge the Edison Phonograph Works with four $25000 notes given them on September 23 and due as follows:-

1st

Note dated Sept 23, one months time, due October 23, 1912 $25000.00

2d Note dated Sept 23, two month time, due Nov. 23, 1912. $25000.00

3d

Note dated Sept 23, three month time, due Dec 23, 1912 $25000.00

4th

Note dated Sept 23 four months time, due Jan 23, 1913. 25000.00

So

Accounts Receivable	17		2759	
Otis Elevator Co.				
Accounts Payable	109			2759
Otis Elevator Co.				

To transfer the Otis Elevator Co. balance between the two above accounts.

So

Accounts Payable	109		1150	
American Oil & Supply Co				
Accounts Receivable	17			1150
American Oil & Supply Co.				

To transfer the American Oil & Supply Co. balance in the Accts Receivable ledger to the Payable ledger.

So

Taxes	274		150	
Taxes Accrued	156			150

To accrue Taxes Accrued with the estimated proportion of Taxes accruing during the month of September, 1912.

Proportion based on assumption that increased equipment will increase taxes to $1800.- during 1912.

So

Insurance	278		150	
Insurance Unexpired	71			150

To accrue Insurance Unexpired with the proportion of insurance expiring during the month of September, 1912.

Proportion based on premiums as paid during the year 1911 amounting to 1815.96

1 month 150.33

So

Interest on Funded Debt	254		2500	
Interest on Funded Debt Accrued & Payable	138			2500

To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during the month of September, 1912.

So

Deferred Charges to Construction	117		17444.66	
Work in Progress	136			17444.66

037

To credit a/c 037 with materials received during the month of September as follows:-

Slate Slabs 229 lbs @ .25	57.25	✓
Metal Lath 272 lbs @ .25	68.00	✓
Lumber Stock contains		
2001 ft @ .35	761.50	✓
Lumber from Shops		
492 ft @ .15	73.80	✓
Copper under floors		
211 lbs @ .04	8.44	✓
Lead 241 lbs @ .06	8.10	✓
Cement Coffer		
Dam 1587 lbs @ .09	142.83	✓

September, 1912.

30					
Depreciation of Plant & Equipment	13	323.27			
Reserve for Depreciation of Plant & Equipment	160			323.27	
To depreciate the value of Plant & Equipment by ½ of 1% on its total value as shown on the financial statement of Aug 31st 1912.					
Patterns & Drawings	5758.21				
Machinery & Factory Equip't	65762.94				
Equipment Outside	1180.63				
" Franch.	119.—				
" Salesmen & Inspectors	399.84				
Office Furniture & Fixtures	10018.98				
Auto & Charging Station	638.70				
	64453.39				
½ of 1% x 64453.39 = 323.27					
This entry to make in accordance with agreement between Messrs. Edison, Buchman & Mudd as per Mr. Mudd memo of Sept. 5th 1912.					
30					
Factory Expenses	215	L	41.07		
a/c 15-6					
Allowances	307		41.32		
Work in Progress	137			452.39	
4266					
To charge Factory Expense & Allowances with sales separately during September free of charge to customers a/c depots & inquiries respectively.					
30					
Thomas A. Edison	120		.08		
Accomodation Purchases	30			.03	
To correct error in posting August Credit #29 in Analysis of Sales.					
As posted	19.28				
Should be	19.25				

September, 1912.

30					
Edison Chemical Works	21	509.56			
Thomas A. Edison	120	506.85			
Accounts Payable	109	231.81			
" Receivable	13	169007.10			
Sales of Cells & Accessories	305			154008.53	
3352 Accells.	367173.				
2589 Ac.	50023.—				
1376 Ac.	28714.40				
650 Ac.	15050.—				
189 Ac.	5286.60				
103 Ac.	3237.00				
416 Ac.	21956.20				
1602 Ac.	11507.60				
115 Ac.	1242.—				
Sales of Parts	312			2009.24	
Sales of Filling Outfits	318			371.50	
4430.					
Sales of Accomodation Purchases	30			525.94	
Miscellaneous Supplies & Expense	331			5896.21	
Work in Progress	137			5518.11	
039 - D.E. Mt. Co.	1986.00				
036 -	1125.40				
2125	109.—				
2108	93.19				
2796	86.70				
2260	549.65				
1691	1703.95				
23261					
Stores	416			35.40	
Shipping Expenses	331	L		122.18	
4540					
Factory Expenses	215	L		281.29	
8.4	.50				
15.3	218.90				
25.7	23.89				
Royalty	150			59.40	
Sales of Nickel Plating Batteries	316			67.05	
Administration & General Expenses	354	L		2.17	
60.5	1.37				
60.17	.80				
Sales of Scrap	304			623.13	
Defective & Obsolete Stock	112			5789.5	
Other Interest	391			60.—	
Distribution of Sales for month of September					
Charged 119 on Credit 1/9/12					

September, 1912.

30				
Sales of Cells & Accessories	308		595096	
98 Ni Cells 1206 36				
163 Ac " 2698 40				
52 Ho " 1092 –				
2 Do " 66 –				
6 Do " 226 20				
35 Bo " 198 –				
6 Do " 46 –				
Sales of Parts	312		13002	
Work in Progress	136		240	
Material & Supplies	144		268–	
Shipping Expenses	231		3101	
Factory Expenses	215		130	
85-7				
Administration & General Expenses	257		48	
60-3 .08				
60-12 40				
Allowances	312		11117	
Accounts Receivable	12			6289 50
" Payable	109			130

Distribution of Credit for month of September, 1912.

September, 1912.

30				
Material & Supplies	144	75892 11		
Work in Progress	136	102871 81		
Special Order	51	12896 27		
Rent & Equipment	87	8454 42		
Furniture & Fixtures	98	512 –		
Experimental	261	44191 3		
Factory Assembling Expenses	199	4775 85		
Factory Expenses	215	23178 58		
Selling Expenses	220	6353 56		
Shipping Expenses	231	15449 37		
Advertising Expenses	239	5506 31		
Administration & General Expenses	257	8991 70		
Miscellaneous Supplies & Repairs	311	440 55		
Operation of Trucks	291	405 79		
Accomodation Purchases	20	202 72		
Inequality	297	88 27		
Service Department Expenses	245	1955 –		
Insurance Unexpired	76	750		
Taxes Accrued	158	6567 70		
Interest on Notes	290	2129 49		
Cash	39	1520 –		
	120			80792 95
Thomas A. Edison				
Pay Roll	180			48615 79
Material & Supplies	144			77608 59
Edison Chemical Works	21			47596 76
Petty Cash	41			379 87
Freight & Cartage	178			1792 50
Discounts	294			540 88
Advances to Emp. Expenses	30			2655 53
Accounts Receivable	12			7272 22
" Payable	109			6033 57

Distribution of Expenditures for month of September, 1912.

30

Finished Cells Disassembled — 101 — 107163.41

Work in Progress — 137 — 107163.41

In charge Finished Cells disassembled with cells assembled during September, 1917 as follows:

2202.	Ha cells	16575.05	"
2725.	Ha "	29203.89	"
1231	Hb "	17672.55	"
1108	Hbx "	16017.73	"
110	Hc "	2356.65	"
771	Bz "	20411.56	"
1356	Pa "	6030.43	"
110	Pb "	689.82	"
279	Cd "	9020.39	"
415	Ao "	7405.21	"
		107163.41	

30

Finished Cells Filled — 95 — 124165.13

Finished Cells Assembled — 108 — 108825.17

Work in Progress — 137 — 4874.60

Factory Expense — 215 — 465.36

15-9

Cells filled with electrolyte during September as follows.

	Mfg Cost		Electrolyte	Total
2215.	Ha cells @ 7.7255	17402.81	@.33	730.95
2638	Ha. @ 11.2238	29661.14	@.44	1392.62
4149	Hb. @ 15.8255	21306.49	@.11	934.51
1200	Hbx. @ 15.2462	18312.44	@.76	912.00
368	Ao. @ 18.2359	6707.23	@.87	320.11
107	Ao. @ 22.2429	2385.16	@.93	99.96
Sept	Pa. @ 22.4129	1577.29	@.10	57.40
1370	Pb. @ 24.6174	6361.94	@.20	274.-
110	Pb. @ 5.7540	731.16	@.281	31.35
279	Cd. @ 32.3213	9455.77	@.80	276.60
		112478.17		4874.60

Amount for Cd cells 279 cells @ 1.66 — 465.36

Under "Mfg Cost" the total cost of cells including electrolyte is shown with the exception of the Cd cells which shows the mfg cost not including solution

Factory Expense — 215 — K — 35-

15-5 — 65

25-7 — 8435

Selling Expense — 220 — K — 40

40-6

Shipping Expense — 231 — K — 87.63

45-4

Advertising Expense — 239 — K — 39.18

50-5 — 957

3050 A — 29.61

Administration & General Expense — 250 — K — 60

60-5

Experimental — 260 — 25

37-

Work in Progress — 137 — G — 38.98

2416

Unpaid Orders — 51 — G — 1800

126 — 70

2021 — 1405

5591 — 331

Accounts Payable — 109 — E-4416 — 220.10

United States Express Co

Express bills of U. S. Exp. Co. for September received too late for entrance in the usual fashion

30

Other Interest — 390 — 20123.47

Thomas A. Edison — 170 — 20123.47

Interest on balance due T. A. Edison on Aug 31st 1917 as per their Sept 30th invoice # 6473

30

Other Interest — 390 — 75.62

Accounts Payable — 109 — E-4416 — 75.62

Edison Phono Works

Interest on balance due Edison Phono Works on Aug 31st 1917 as per their Sept 30 Inv. # 05541 A

	30				
Free Goods	Finished Cells Filled.	250 / 95	11 07		11 07
	To charge Free Goods with cost of 1 Ni cell used in replacing an Ni cell which was returned for repairs by the Citizens Motor Car Co. and scrapped.				
	Ins Co. 322-9/30/12 offsetting Inv. 180 9/30/12				
	30				
Free Goods	Finished Cells Filled.	250 / 95	11 07		11 07
	To Charge Free Goods with cost of 1 Ni cell used in replacing an Ni cell returned by C. J. Morgan for repairs & scrapped				
	Ins Co. 321-9/30/12 offsetting Inv. 421 9/30/12				
	30				
Sinking Expense		239 / 6	23 78		
3050	Finished Cells Filled	95		23 78	
	To charge Nickel Expense with cost of 3 Ni cells cut open for Boston Show & exhibition purposes				
	Ins Repair Order 1209				
	3 - Ni cells @ 7 26/35			23 28	
	30				
Allowances		302 / 137	2 -		
	Work in Progress	6		2 -	
	1870				
	To charge Allowances with 1 Filler Shipper to Baker Motor Vehicle Co.				
	Ins Co. 791-9/30/12 offsetting Inv. 1038 9/30/12				
	30				
Factory Expense		215 / 6	50		
15-6	Work in Progress	137 / 6		50	
	1857				
	To charge Factory Expense with 36 - G.S. Bi connectors shipped to C. E. Nestor, Ins Francisco. to replace defective connectors				
	Ins Credit 711-9/19/12 offsetting Inv. 1208-9/19/12				
	31 @ 1 6/10			.50	

	30				
Allowance	Finished Cells Filled.	302 / 95	7 76		7 76
	To charge Allowance with cost of 1 Ni cell.				
	Ins Credit Co. C. C. despatch our charge for this cell and Credit 253-9/5/12 was issued cancelling it.				
	30				
Free Goods	Finished Cells Filled.	250 / 95	23 28		23 28
	To charge Free Goods with cost of 3 Ni cells returned by E. J. Black for repairs & scrapped.				
	Ins Co. 321-9/30/12 cancelling Inv. 421 9/30/12				
	3 Ni cells @ 7 26/35			23 28	
	30				
Free Goods		250 / 137	23 94		23 94
	Work in Progress	6		23 94	
	1807				
	To charge Free Goods with 1 - 6 cell Ni Bat. Trays returned to Industrial E. C. Co. for executing battery.				
	18 Trays @ 1 33/100			23 94	

30

Cost of Bells Sold	183	27355.26	
Finished bells Filled	95		25802.-
Assembled	101		203.31
Work in Progress	137 6		1352.95
1907	762.52		
1910	590.43		

As cells Req'd equip'd

shipped as sales during September, 1912

Cells:

333 As filled @ 77.26	25802.00
27 " Assy @ 7.53	203.31

Trays: As detailed in Ship Record 762.52

Parts: 590.43

30

Cost of Bells Sold	183	33315.95	
Finished Bells Filled	95		32025.51
Work in Progress	137 6		1290.44
1907	746.92		
1910	543.52		

As cells Req'd equip'd

shipped As sales during September

Cells:

→ 2993. As cell @ 10.70 32025.51

Trays: As detailed in Ship Record 746.92

Parts: 543.52

The entry showed 3 for 2,994 As cells but counter 2993

30

Cost of Bells Sold	183	21268.49	
Finished bells Filled	95		20433.60
Work in Progress	137 6		834.89
1907	414.86		
1910	420.03		

As cells Req'd equip'd shipped as sales during September, 1912.

Cells

1376 As cell @ 14.85 20433.60

Trays: As detailed in Ship Record 414.86

Parts 420.03

30

Cost of Bells Sold	183	10777.92	
Finished Bells Filled	95		9748.50
Work in Progress	137 6		1029.42
1907	522.50		
1910	507.92		

As cells Req'd equip'd

shipped as sales during September, 1912.

Cells:

650 As cells @ 15	9748.50

Trays: 334 - 2 cell Ch. Trays 522.50

Parts: As detailed in Ship. Record 507.92

30

Cost of Bells Sold	183	3833.85	
Finished Bells Filled	95		3665.58
Work in Progress	137 6		167.27
1907	83.70		
1910	83.57		

As cells Req'd equip'd

shipped as sales during September 1912

Cells:

109 As cell @ 33.63 3665.58

Trays: As detailed in Ship Record 83.70

Parts: 83.57

30

Cost of Bells Sold	183	2359.50	
Finished bells Filled	95		2226.55
Work in Progress	137 6		132.95
1907	76.-		
1910	56.95		

As cells Req'd equip'd

shipped as sales during September, 1912.

Cells:

103 As cells @ 21.63 2226.55

Trays: 50 - 2 cell Reg. Trays 76.-

Parts: As detailed in Ship Record 56.95

Cost of Bells Sold 30	183		1289	56	
Finished bells Filled	96				544 58
" " Assembled	101				583 -
Work in Progress	137	6			161 63
1808		84 15			
1870		77 53			
Bronze bells & Equipt shipped sales during September, 1912:					
bells:					
196 Bronze filled @ 2 78		544 58			
220 " dry @ 2 65		583 -			
Trays: As detailed in Shop Record		84 15			
Parts " " " "		77 53			
Cost of Bells Sold 30	183		5082	85	
Finished bells Filled	96				7093 16
" " Assembled	101				4414 74
Work in Progress	137	6			5415 05
1808		263 86			
1870		301 19			
Bronze bells & Equipt shipped sales during September 1912.					
bells:					
1532 Bronze filled @ 4 63		7093 16			
100 " assembled @ 4 414		4414 74			
Trays As detailed in Shop Record		263 86			
Parts " " " "		301 19			

Show entry should be for 1914 not 1912 see Journal p. 273

Cost of Bells Sold 30	181		784	29	
Finished bells Filled	95				739 45
Work in Progress	137	6			44 84
1808		23 27			
1870		21 57			
Bronze bells & Equipt shipped sales during September, 1912:					
bells:					
115 Bronze @ 6 43		739 45			
Trays: As detailed in Shop Record		23 27			
Parts: As detailed in Shop Record		21 57			
Cost of Parts Sold 30	194		1557	81	
Work in Progress	137	6			1557 81
1807		924 39			
1808		28 08			
1870		605 34			
Trays & parts shipped sales during September as follows:					
Trays (Shop)		924 39			
(")		28 08			
Parts		605 34			
Above in accordance with details in Shop Record.					
Cost of Filling Outfits Sold 30	181		371	50	
Work in Progress	137	6			371 50
1870					
Filling Outfits shipped sales during September.					
44 F.O.		371.50			

	30				
Finished Cells Filled		95	231.50		
" " Assd		101	42.74		
Work in Progress		136	21.85		
1808	1035				
1870	11.50				
Cost of Cells Sold		183			298.09
Per cells Reg. equipped returned at sales during Sept. 1912.					
Cells:					
50 Per cells filled @ 4.62	231.50				
10 " " assd @ 4.274	42.74				
Trays:					
9 - 5 cell trays @ 1.15	10.35				
Parts:					
As detailed in Ship Record.	11.50				
	30				
Finished Cells Assembled		101	35.69		
Work in Progress		136	2.32		
1807	185				
1870	17				
Cost of Cells Sold		183			38.01
Per cells Reg. equipped returned at sales during Sept.					
Cells					
2 Per cells assd @ 17.845	35.69				
Trays:					
1-2 cell tray	1.85				
Parts:					
As detailed in Ship Record	1.47				
	30				
Finished Cells Filled		95	83.40		
" " Assembled		101	13.24		
Work in Progress		136	14.74		
1801	7.70				
1870	7.04				
Cost of Cells Sold		183			11.36
Per cells Reg. equipped, returned at sales during Sept. 1912.					
Cells					
30 Per cells filled @ 2.78	13.40				
5 " " Assd. @ 2.674	13.24				
Trays:					
7-5 cell tray @ 1.10	7.70				
Parts:					
As detailed in Ship Record.	7.04				

	30				
Finished Cells Filled		95	86.18		
" " Assd		101	44.85		
Work in Progress		136	2.69		
1807	190				
1870	79				
Cost of Cells Sold		183			134.02
Per cells Reg. equipped with at sales during Sept. 1912.					
Cells:					
4 - Per cells filled @ 21.54	86.18				
2 - " " assd @ 22.425	44.85				
Trays:					
2 cell tray	1.90				
Parts:					
As detailed in Ship Record	79				
	30				
Finished Cells Filled		95	698.40		
" " Assembled		101	45.16		
Work in Progress		136	48.25		
1807	2688				
1890	21.87				
Cost of Cells Sold		183			791.81
Per cells Reg. equipped returned at sales during September, 1912.					
Trays:					
As detailed in Ship. Record	26.88				
Parts:					
" " " "	21.87				
Cells:					
90 - Per cells filled @ 7.26	654.40				
6 - " " Assd @ 7.527	45.16				
	30				
Finished Cells Filled		95	742.50		
" " Assembled		101	18.71		
Work in Progress		136	32.94		
1807	19.20				
1890	13.74				
Cost of Cells Sold		183			792.15
Per cells Reg. equipped sold at sales during Sept. 1912.					
Cells: 50 - Per cells filled @ 14.85	742.50				
2 - " " assd @ 9.355	18.71				
Trays					
10-5 cell tray @ 1.92	19.20				
Parts:					
As detailed in Ship Record.	13.74				

30

Finished Cells Filled	95		1740.01		
" " Assembled	101		5.277		
Work in Progress	136	6	58.02		
1807 1100v					
1870 1800v					
Cost of Cells Sold	183			1806.87	
As cells & equipt shipped & sales during September, 1912.					
Cells:					
158 Accu. cells @ 11.07			1740.01		
5 " " dry @ 1.05			5.277		
Trays:					
As detailed in Ship Record			11.00		
Parts:					
" " " " "			18.02		

30

Work in Progress	136	6	1287.74		
1807 5938					
1870 6936					
Cost of Parts Sold	194			1287.74	
Parts returned & sales during September 1912.					
Trays:					
As detailed in Ship Record			59.38		
Parts " " " " "			69.81		

30

Finished Cells Filled	95		589.76		
Work in Progress	136	6	7.85		
1807 1873					
1870 915					
Memo Ledger	24			597.61	
As cells & equipt sold & ship. Memo during Sept. 1912.					
Cells:					
76 Accu. cells @ 7.76			589.76		
Trays					
As detailed in Ship Record			11.73		
Parts					
" " " " "			6.15		

30

Finished Cells Filled	95		32.41		
Work in Progress	136	6	1.79		
1807 115					
1870 61					
Memo Ledger	24			34.20	
As cells & equipt returned & ship. Memo during September 1912					
Cells:					
7 Accu. cells @ 4.63			32.41		
Trays:					
1-5 cell tray			1.15		
Parts:					
As detailed in Ship Record			61		

30

Finished Cells Filled	95		885.60		
Work in Progress	137	6	23.16		
1807 1590					
1870 846					
Memo Ledger	24			909.24	
As cells & equipt returned & ship. Memo during September, 1912.					
Cells:					
70 Accu. cells @ 11.07			885.60		
Trays:					
As detailed in Ship Record			15.20		
Parts:					
" " " " "			8.16		

30

Finished Cells Filled	95		29.70		
Work in Progress	137	6	.03		
1870					
Memo Ledger	24			29.73	
As cells & equipt sold & ship. Memo during Sept. 1912.					
Cells:					
2 Accu. cells @ 14.85			29.70		
Parts:					
4 Pole Nuts			.03		

30

Material & Supplies — 111 — 60.—

Work in Progress — 137 ½ — 1,244.25

1890 — 91.68

1028 — 30.32

2796 — 225.

Memo Ledger — 24 — 1,244.25

Mat'l parts Rec'd
negatived & delivered during
September 1912.

Drum

6 @ 10¢ — 6.00

Parts:

As detailed in Shipping Record — 91.68

6025

379 lbs Solution @ .08 — 30.32

2796

5 gal Pond's Ext — 225

30

Memorandum Ledger — 24 — 1,324.60

Finished Cells Filled — 95 — 776.60

" " Assembled — 101 — 465.16

Work in Progress — 137 ½ — 9.68

1907 — 5.75

1870 — 3.93

As cells Rec'd equipped
shipped as Memo during
September 1912.

10 As cells filled @ 77¢ — 776.60

6 " " assd @ 77½¢ — 465.16

Trays:

As detailed in Ship. Record — 5.75

Parts:

" " " " " — 3.93

30

Memo Ledger — 24 — 1,521.5

Finished Cells Filled — 95 — 1,659.94

" " Assd. — 101 — 645.24

Work in Progress — 137 ½ — 41.97

1907 — 26.72

1870 — 15.25

As cells Rec'd equipped shipped
as Memo during September 1912.

Cells: 43-As cells filled @ 11¢ — 1,659.94

6 " " assd @ 10¾¢ — 645.24

Trays

As detailed on Ship. Record. — 26.72

Parts

" " " " " — 15.25

30

Memo Ledger — 24 — 71.78

Finished Cells Assd — 101 — 71.78

Work in Progress — 137 ½ — 3.00

1907 — 1.82

1870 — 1.18

As cells Rec'd equipped
shipped as Memo during
September.

5-As cells @ 14¾¢ — 71.78

Trays

1-5 cell tray — 1.82

Parts:

As detailed in Shipping Record — 1.18

30

Memo Ledger — 24 — 93.88

Finished Cells Assembled — 101 — 87.—

Work in Progress — 137 ½ — 6.88

1907 — 4.50

1870 — 2.38

As cells Rec'd equipped
shipped as Memo during
September 1912.

6-As cells @ 14½¢ — 87.00

Trays:

2-3 cell Ch. Trays @ 2¼¢ — 4.50

Parts:

As detailed in Ship. Record — 2.38

30

Memo Ledger — 24 — 95.65

Finished Cells Filled — 95 — 92.10

Work in Progress — 137 ½ — 3.55

1907 — 2.15

1870 — 1.40

As cells Rec'd equipped
shipped as Memo during Sept.

5-As cells @ 18¾¢ — 92.10

Trays:

1-5 cell tray — 2.15

Parts:

As detailed on Ship Record — 1.40

30						
Memo Ledger.		24		18007		
Finished Cells Filled		95				16205
" " Assembled		101				4415
Work in Progress		137	6			13557
1807	805.					
1870	554.					
B2 cells & equipt shipped as Memo during September.						
35- B2 cells filled @ 24¢	162.05					
1- " " assd	4.15					
2445						
7- 5 cell trays @ 15¢	8.05					
Parts. As detailed in Ship Record	554					
30						
Memo Ledger.		24		11186		
Finished Cells Assembled		101				107.15
Work in Progress		137	6			4.71
1807	2.50					
1870	2.21					
B2 cells & equipt shipped as Memo during September 1912.						
5- B2 cells @ 21¢	107.15					
Trays:						
1- 5 cell tray	2.50					
Parts: As detailed in Ship Record.	2.21					
30						
Memo Ledger		24		6307		
Finished Cells Filled.		95				55.60
Work in Progress		137	6			7.47
1808	4.40					
1870	3.07					
B2 cells & Equipt shipped as Memo during Sept. 1912.						
20- B2 cells @ 2.78	55.60					
4- 5 cell trays @ 1.10	4.40					
Parts: As detailed in Ship Record	3.07					

30						
Memo Ledger.		24		31329		
Finished Cells Filled		95				31329
less cells shipped as Memo during September						
9 B2 cells @ 34¢	31329					
30						
Memo Ledger.		24		14995		
Material & Supplies.		44				50.
Work in Progress.		137	6			9945
1807	3632.					
1808	390.					
1870	6073.					
Misc. parts shipped as Memo during September 1912.						
Drums 5 @ 10¢	50 00					
Trays						
A tips	36.32.					
B "	2.90					
Parts:- As detailed in Ship Record.	60.73					
30						
Free Goods.		25		1307		
Finished Cells Filled.		95				13.90
Work in Progress.		137	6			1.17
1807	1.10.					
1870	3.07					
B2 cells & equipt shipped Gratis during September. Cells						
5 B2 cells @ 2.78	13.90					
Trays						
1- 5 cell tray	1.10					
Parts:- As detailed in Ship Record.	3.07					
30						
Factory Expense		25	6	5583		
15-6						
Work in Progress		137	6			5583
1807	2025.					
1870	3558					
Parts shipped during September & replace defective parts						
Trays.						
7- 5 cell C.L. Trays @ 2.25	20.25					
Parts:- As detailed in Ship Record	35.01					

30						
Free Goods		250		59706		
Work in Progress		137	k			59706
1807	337.82					
1870	83.20					
6028	31.84					
2608	139.68					
2791	45.0					
Miscellaneous Sports, roletta, parcel post, trays etc. were used during September 1912 as per details posted in Dept. Shipping Record						
30						
Factory Expense 15-6		215	k	2275		
Trucked Cells Filled		95			22.75	
To charge Factory Expense with cost of cells used in replacing defective cells during September						
1 - 8 cell	771.					
1 - 18 " "	1499.					
30						
Service Dept Expenses 70-3		257	k	29.70		
Work in Progress		137	k		29.70	
6028	28.80					
2791	.90					
To charge Service Dept. with month's drawn during September						
360# Lobster @ .08	28.80					
2 pd fowl . .45	.90					
30						
Factory Expenses 25-7		215	k	202.89		
Shipping Expenses 45-1		330	k	202.90		
Operation of Trucks.		271			405.79	
To distribute between the above accounts debits the cost of operating trucks during September, 1912						

30						
Other Interest		290		129.16		
Accounts Payable		109	615			129.16
Thomas A. Edison, Inc.						
Interest for one month on balance due T. A. Edison, Inc. on Sep. 30th as per Div. Sept. 30th Inv. 2541						
30						
Cost of Cells Sold		183		477.85		
Battery Assembling Expenses		189			477.85	
To charge "Cost of Cells Sold" with cost of assembling cells into batteries during September 1912						
30						
Trunched Cells Filled		95		44.28		
Cost of Cells Sold		183			44.28	
To correct error in September cost of cells (B) sold entry on page 260.						
As shown	2893 cells					
Should be	2889 "					
4 B cells @ 11¢	44.28					
30						
Cost of Cells Sold		183		46.30		
Trunched Cells Filled		95			46.30	
To correct error in September cost of B cells sold entry on p. 260						
As shown	1532 cells					
Should be	1528 "					
10 B cells @ 4¢	46.30					

October, 1912

31				
Depreciation of Plant & Equipment		83	3332.45	
	Reserve for Depreciation of Plant & Equipt.	160		3332.45
	To depreciate the value of Plant & Equipment by 1/2 of 1% of its total value as shown on the financial statement of September 30th, 1912.			
	Patterns & Drawings	5758.21		
	Machinery & Tools & Equipt.	66,755.51		
	Equipment Office	1180.62		
	" Leased	419 -		
	" Salesman & Inspectors	390.89		
	Office Furniture & Fixtures	1038.70		
	Club Charging Station	628.70		
		66,649.63		
	1/2 of 1% of 66,649.63 =	333.245		
	This entry is made in accordance with agreement between Mesrs Larson, Eschman & Pudd as per Mr Mudd's memo of September 5th 1912.			
31				
Insurance		275	150 -	
	Insurance Unexpired	76		150 -
	To credit Insurance Unexpired with the proportion of insurance expiring during the month of October 1912.			
	Proportion based on premiums as paid during the year 1911 amounting to 1885.90			
	1 Mo — 150.00			
31				
Interest on Funded Debt		216	2500 -	
	Interest on Funded Debt accrued & not due	138		2500 -
	To charge Interest on Funded debt with interest accruing on the outstanding bonds of the company during the month of October 1912.			

31						
Taxes		27	150 —			
Taxes Accrued		15			150 —	
To credit Taxes Accrued with the estimated proportion of taxes accruing during the month of October, 1912.						
31						
Work in Progress						
Net Coached Bills Receivable						
31						
Inventory of Stock		18	1518 64			
Work in Progress		14			1518 64	
1037						
To credit the 1037 with material received during October 1912 as follows:-						
Stock Jones 2 kg @ 25	6725					
Nickel Ring 2395 # @ 25	598 —					
" Shelves 2777 # outstanding						
6% net nickel 2222 # @ 25	5556					
Nickel in Scrap plated 7958 # @ 15	1192 50					
Copper Scrap 583 # @ .10	58 30					
" " from Shelves 1360 # @ .01	13 60					
Copper in Cement Copper from 2157 # net 1185 # @ .09	106 74					
	1518 64					
11						
Accounts Receivable		12	60			
Nelson - Macular Company						
Administration & General Expense		35			60	
60-5						
To credit 60-5 and charge a/c Rec. with 60¢ in stamps returned to Nelson Macular Co. a/c overpayment.						
24						
Accounts Payable		109	20000 —			
Edison Phono Works						
Notes Payable		119			20000 —	
To charge the Edison Phono Works with our four month note dated Oct 24 1912 & due Feby 24th 1913: for $20,000.00						

24						
Account Allowed		94	111 33			
Accounts Payable		109			111 33	
Edison Phono Works						
To credit Edison Phono works with the amount on 2000 records given them today.						
25						
Accounts Receivable		12	21 —			
Smith - Miller Mfg Co						
Profit & Loss		178			21 —	
Incharge Smith - Miller Co with 21.00 account of their invoice of June 25/11 for that and which was created & then turned on October 12-15, 1911 & 2 2 1911						
29						
Accounts Receivable		12	70			
L. J. Jones						
Administration & General Expense		35			70	
60-5						
Incharge a/c Rec. & credit 60-5 for 70¢ returned to L. J. Jones in stamps a/c overpayment.						
25						
Accounts Receivable		12	21			
E. O. Eckerwood						
Administration & General Expense		35			21	
60-5						
To charge a/c Rec. & credit 60-5 for 21¢ returned to E. O. Eckerwood in stamps a/c overpayment.						
25						
Profit & Loss		178	6 —			
Accounts Receivable		12			6 —	
E. O. Brenner						
To charge Profit & Loss with difference between payment to E. O. Brenner and amount due upon his account which has been long outstanding. Entry made in accordance with agreement between Mr Brenner & Mr Buchman.						

31

Edison Chemical Works — 21 — 541.20

Accounts Receivable — 14 — 541.20

To correct error in posting sundry July Invoices #28-241.20, #503-300.00 & $521.70 in error in the column of Analysis of Sales.

31

Accounts Receivable — 7 — 925-

Underwriters Co. Co. Boston Consignment 912.00 — E&W
" " " " Detroit " 13.00 — E&W

Accounts Receivable — 7 — 925-

Underwriters Co. Co. Boston Reg. No. 912.00 — E&W
" " " Detroit " 13.00 — E&W

To record transfer of shop items from Regular a/c to Consignment a/c.

31

Sales of Cells & Accessories — 308 — 237-

Accounts Receivable — 14 — 237-

Lancaster Co.

To allow Lancaster Co. 25% special discount on their payment of November 15th of the following invoices:-

				Disc't
Sept 3rd	60-Ah	124.00		31.00
" 11	60-Ah	158.40		39.60
" 11	120-Ah	249.60		62.40
" 14	60-Ah	158.40		39.60
" 20	60-Ah	64.00		16.00
" 21	60-Ah	96.00		24.00
" 25	60-Ah	96.00		24.00
		940.00		237.00

Disc't as to cells

Type Ho cell		16.00
" Ah "		48-
" Ah "		93.60
" Ho "		79.20
		237.00

31

Sales of Cells & Accessories — 308 — 1390.00

Accounts Payable — 104 — 1390.00

Lucius C. Brown

To credit Lucius C. Brown with 1390.00 being 10% commission due him on the following shipment of the cells:-

Lehigh Valley R.R. 25 Ho cells of 21 Ho cells each shipped as follows:-

Inv. 1037	105	Ho cells	2100.00
1018	21	" "	420-
1017	42	" "	840.-
1878	105	" "	2100.-
1858	84	" "	1680.-
1938	147	" "	2940.-
2041	21	" "	420-

Central of Georgia R.R. 8 sets of 21 cells each shipped as follows:-

Inv. 1503	84	Ho cells	1512-
1503	84	" "	1512-

Del. Central R.R. 1 set of 21 Ho cells as follows:-

Inv. 1097	21	Ho cells	378.00
			13902.00

Commission on Central of Georgia R.R. & Del. Central R.R. paid on Nov. 15, 1917.

31

Accomodations Purchased — 30 — 10.80

Misc. Supplies & Repairs — 231 — 10.80

To correct distribution of Inv. 14185 - April 1917. The mantle was bought of Eng. Electric Co. exclusively for an accomodation bid was sold at 10% profit. The Eng. Electric Co. bill being passed in October.

31					
Experimental	76		17211		
Finished Cells Filled	95			776	
1- Accell, prepaid (?), replaced Work in Progress	14	16		15435	
4/18/10					
4- Accells Manures @ 5th	6.00				
31- Red Stamps @ 1¢	5.16				
Labor	6.95				
	18.15				
4/16/07					
300 lbs Electrolyte @ .01	3.00				
4/18/07					
31- Open Cell. Air Trap @ 3th	7.80				
4/8/07					
Permit for 31 Trap @ 1th per day	25.00				
Battery Assembling Expense.	19			3.80	
4/5/30-7					
Labor.					
Factory Expense	76	16		5.76	
4/15-3					
96 Kerosene burned @ .01	5.76				
Cost of reassembling 100- Accells returned by Bedford Copper Company in 31- special Cells. Ac Memo Bases See R.O. 17. S.O. 14332. R.R. 3930 & 3757)					
31					
Appointment of Memo-Ledger	78		1527		
Memo-Ledger E.	74			1527	
Anderson-Brock Brewing Co.					
In charge of 1- Accell held on Memo by Anderson Brock Brewing Co. This cell was cut to pieces in order to locate trouble.					
31					
Memo-Ledger	20		786		
Buffalo Electric Con. Co. E.					
Finished Cell Filled	95			786	
In charge Buffalo Elec. Con. Co. with 1- Accell to offset a like credit given them upon the return of an Accell. Regular credit issued later.					

31					
Finished Cells Filled (Credit)	95			2275	
Memorandum Ledger (Credit)	94		2275		
J. R. Bailey & Co. E.					
Delivery J. R. Bailey & Co. with 5- Cells shipped them for exhibition purposes and returned on R.R. 1762 - 4/25/10.					
31					
Accounts Payable	109		01		
Eugene Dietzgen Co.					
Discount Received	74	16		01	
Exchange Eugene Dietzgen Co. with .01. Difference between sales amount of Cr 0-131 & amount posted in Acc. of Expenditure. To credit Discount Rec'd with .01. Difference between sales amt of credit as shown on Ver. - 113 and amount posted in Acc. of Exp.					
31					
Allowances	34		1485	75	
Accounts Receivable	17			1485	75
Anderson Elec. Con. Co. Acct. 12001	16				
" " " - Acct. 28.71	16				
To credit Anderson Elec. Con. Co. with amount of our Credit 66-129 - & in Exp. 1912. which were cancelled upon reaching All Cos. Exp.					

31				
Edison Chemical Works	21		6941.71	
Thomas A. Edison	170		235.75	
Accounts Payable	109		2645.36	
" Receivable	17		198443.79	
To				
Sales of Cells & Accessories	208			179190.35
3567 Sh. Cells	3906.10			
2145 Sh. "	3573.40			
1095 Sh. "	3245.50			
1540 Sh. "	3628.46			
794 Sh. "	2056.60			
120 Sh. "	365.40			
197 Cyl. "	709.00			
936 Cyl. "	2907.30			
1756 Cyl. "	8646.26			
189 Cyl. "	1768.85			
Sales of Parts	209			24724.15
Sales of Selling Outfits	215			761 -
89 S.O.				
Accomodation Purchases	30			3241.41
Miscellaneous Supplies & Repairs	231			18455.57
Work in Progress	144	8		596070
				67069.98
133 Sh. Cells	3972.00			
836 " 4376 "	16406.00			
275	142.00			
2405	27195.00			
2705	5351.00			
4360	17841.31			
6038 (4391 Sh.)	49322.67			
Material & Supplies	24			5304.90
Shipping Expense	231	E		397.64
45-4				
Factory Expense	24	E		191.14
15-3	50.77			
25-7	140.37			
Royalty	150			250.90
Administration & General Exp.	257	E		241
50-5				
Sales of Scrap	376			301.54
" Overhauling Batteries	376			9.18
Plant & Equipment	56	E		197.96
2760	87			
25248	197.59			
Battery Assembling Expense	199			2.30
20-7	2.25			
-5	.05			
Defective & Obsolete Stock	117			1432.60

Carried from fol. 282				
Interest	240			60.00
Selling Expense	230	E		37.50
40-6				
Insurance Expense	258	E		21 -
70-1				
Advertising Expense	239	E		25.20
50-3				
Special Orders	52			48.84
25248				
Distribution of Sales				
for month of October, 1917.				
31				
Sales of Cells & Accessories	208		16987.5	
5 Sh. Cells	187.65			
33 Sh. "	674.50			
2 Sh. "	52 -			
86 Cyl. "	420.60			
5 Cyl. "	44 -			
27 Cyl. "	210.69			
Sales of Parts	209		350.95	
" " Selling Outfits	215		60 -	
6 S.O.				
Work in Progress	144	6	23509	
2796	203			
6038 3932 Sh.	23376			
Material & Supplies	24		524 -	
Shipping Expense	231	E	37.06	
45-4				
Selling Expense	230	E	40	
40-6				
Allowances	50		18.44	
Free Goods	260		10.59	
	17			33897.27
Accounts Receivable				
Distribution of Sales				
Returns during October 1917.				

31

Sales of Cells & Accessories 240 246-
Account Receivable 17
Lauder Co. 6/07 246-

To Lauder Co. with 2½% special allowance on October shipments included in their payment of bill.
1917, 1918 as follows:-

Oct 11	6-40 cells	1584.00
" 11	6-40 "	1584.00
" 11	6-80 "	1872.00
" 15	6-40 "	648-
" 16	6-40 "	1584.00
" 21	6-40 "	648-
" 21	6-40 "	960-
" 21	6-40 "	960-
		9840-

Interest amounting to $246.00 distributed as follows.

40 cells	82.40
40 "	48-
80 "	118.80
40 "	46.80
	246.00

31

Account Receivable 17 520-
Thomas A Edison Consignment Ck.
To Thomas A Edison 170 6/15 520-

To credit Thomas A Edison with the following cells shipped him on consignment

July 24/17 Inv. 535
2-80 cells 160-
Aug 1/17 Inv. 536
3-40 cells 480.-

31

Sales of Cells 301 709.50
Accessories (Cu)
Account Payable 104 6/17 709.50
Miller Rees Hutchison

To credit Miller Rees Hutchison with $709.50 as per agreement with Mr Edison relative to Cu cells, in our Inv. 1598 against Electric Bond Co.

31

Cost of Cells Sold 184 28,782.57
Finished Cells Filled 95 27,322.32
Work in Progress 104 1,460.25
1809 798.45
1870 661.80
As cells & equipment shipped & sold during October 1917.
Cells:
2567 Cu cells @ 7¢ 27,322.32
Jars:
As detailed in Stef. Rec.
Parts:
" " " "

31

Cost of Cells Sold 184 24,328.05
Finished Cells Filled 95 22,893.30
Assembled 101 675.20
Work in Progress 104 769.55
1809 356.27
1870 413.28
Cost of Ok cells & equipment shipped & sold during October 1917.
Cells:
2085 Ni cells filled @ 10¢ 22,893.30
60 " " assembled 675.20
Jars:
As detailed in Stef. Rec. 356.27
Parts:
" " " " 413.28

31

Cost of Cells Sold 184 1,853.25
Finished Cells Filled 95 1,585.70
Work in Progress 104 67.55
1809 362.17
1870 345.70
As cells & equipment shipped & sold during October 1917.
Cells
1078 Ad cells @ 11¢ 1585.70
Jars:
As detailed in Stef. Rec. 362.17
Parts:
" " " " 345.70

Cost of Cells Sold 31	184	2502	2	20 1
Finished Cells Filled	95			21186 40
" Assembled	101			1686 -
Work in Progress	184			21149 80
1807 1181.57				
1870 968.23				
2120 Cells & Equipt shipped & sales during October, 1917.				
Cells				
1120 No Cells filled @ 18¢				21186.40
120 " " Assd @ 14¢				1686.00
Labor				
As detailed in Ship Record				
				1181.57
Parts:				
" " " "				
				968.23

Cost of Cells Sold 31	184	15150	98	
Finished Cells Filled	95			14482 56
Work in Progress	184			668 32
1807 341.70				
1870 326.62				
2120 Cells & Equipt shipped & sales during October, 1917.				
Cells:				
794 Cells @ 18¢				14482.56
Labor:				
As detailed in Ship Record				
				341.70
Parts				
" " " "				326.62

Cost of Cells Sold 31	184	2978	66	
Finished Cells Filled	95			2605 20
Work in Progress	184			373 46
1807 60.-				
1870 63.46				
2120 Cells & Equipt shipped & sales during October, 1917.				
Cells:				
120 Cells @ 21¢				2605.20
Labor:				
As detailed in Ship Record				
				60.-
Parts				
" " " "				63.46

Cost of Cells Sold 31	184	251	15	8
Finished Cells Filled	95			1938 56
" Assembled	101			168 40
Work in Progress	184			306 92
1807 155.90				
1870 151.02				
2120 Cells & Equipt shipped & sales during October, 1917.				
Cells:				
69 Cells filled @ 28¢				1938.56
60 " Assd @ 28¢				168.40
Labor:				
As detailed in Ship Record				
				155.90
Parts As detailed in Ship Record				
				151.02

Cost of Cells Sold 31	184	6485	31	
Finished Cells Filled	95			5188 80
" Assembled	101			511 20
Work in Progress	184			905 31
1807 379.86				
1870 425.45				
2120 Cells & Equipt shipped & sales during October, 1917.				
Cells:				
1126 Cells filled @ 46¢				5188.80
120 " " Assd @ 46¢				511.20
Labor:				
As detailed in Ship Record				
				379.86
Parts: " " " "				425.45

Cost of Cells Sold 31	184	1195	86	
Finished Cells Filled	95			402 57
" Assembled	101			72 20
Work in Progress	184			720 9
2120 Cells and Equipt shipped & sales during October, 1917.				
Cells:				
63 Cells filled @ 6¢				402.57
120 " " Assd @ 6¢				72.20
1808 Labor:				
As detailed in ship record				
				38.06
1870 Parts				
" " " "				34.00

31

Cost of Parts Sold	104		19.56 19	
Work in Progress	144			1956.19
1807 — 708.79				
1808 — 1.75				
1809 — 1246.25				
Sundry parts shipped at sales during month of October 1917 as detailed in Shipping Record				

31

Cost of Cells Sold	154		6932.40	
			0.00 77	
Finished Cells Filled	95			6932.40
Work in Progress	144			6932.40
6028 — 92.00				
10 — 247.49				
Cells and equipment shipped at sales during October 1917.				
Cells:				
100 Old cells		3500		
		1.2.3.25		
Equipt:				
300 - 5½" Jumpers				
70 - 11½" "				
39 - 10½" "				
6 - 15" "			215.92	
6 - 18" "				
16 - 10" "				
7 Filling Outfit		20.-		
762 Insul @ 83c		632		
1 - Jack Str		25		
1 - Mandrel		.18		
1 - Drum		465		
1150 lb Solution @ .08		92.00		
		3394.19		

31

Cost of Filling Outfit Sold	188		761.-	
Work in Progress	144			761.-
1870 Filling Outfit shipped at sales during October, 1917.				
89 2.0 — 761.00				

31

Finished Cells Assembled	101		120545.26	
Work in Progress	144			120545.26
Exchange Finished Cells assembled with cells assembled during the month of October as follows				
4493 lb cells		37765.40		
3516 lb "		26542.48		
919 lb "		13755.69		
948 lb "		14018.81		
833 lb "		14233.29		
141 lb "		2469.15		
69 lb "		1582.61		
283 lb "		5887.56		
1100 lb "		7662.75		
275 lb "		1654.12		
		120545.26		

31

Finished Cells Filled	95		127760.37	
Finished Cells Assembled	101			117147.30
Work in Progress	144			5613.07
6028 Sundry Finished Cells assembled with cells filled during October 1917 & 6028 with Electrolyte used in filling same.				

	Cost Cost	Exchange	Total Cost	
14486 lb cells 1.11	32683.20	@.31	4480.38	37163.58
2567 lb " - 10 1.11	2690836	@.49	1355.38	27963.74
1031 lb " - 13 1.11	14271.16	@.66	672.86	14888.02
851 lb " - 14 1.11	11953.91	@.76	646.76	12600.67
904 lb " - 17 1.11	15623.78	@.87	786.48	16410.26
288 lb " - 20 1.11	5991.27	@.98	282.34	6273.61
74 lb " - 17 1.11	1257.26	@1.3	86.40	1343.66
38 lb " - 25 1.11	976.70	@.10	38.20	1014.90
1643 lb " - 1.25 1.11	6946.91	@.20	328.60	7275.51
177 lb " - 6 1.11	733.84	@.28	84.77	818.59
	117147.30		5613.07	122760.37

31						
Reserve for Bad Debts	17			60		
Accounts Receivable	17					60
John Ebbetson	9/					
To suspend the account of John Ebbetson on the books of this company Above item outstanding since 1910.						
31						
Reserve for Bad Debts	17			59		
Accounts Receivable	17	9/				59
Atlantic Cotton Mill Co.						
Atlantic City, N.J.						
To suspend the account of the above concern on the books of this company Above item outstanding since Nov. 1, 1910.						
31						
Memo Ledger	24		8361			
Finished Cells Filled	95				1894	
" " Assembled	101				1455	
Work in Progress	145	6				09
1890						
89 cells Rec'd equipt shipped						
a/c Memo during October, 1914.						
9 - Ebbetson cells @ 21¢	1894					
2 - " cells @ 7.29	1455					
32 Pole hats @ 40¢	09					
31						
Memo Ledger	24		5240			
Finished Cells Assembled	101				5240	
Work in Progress	145	6				04
1890						
80 cells Rec'd equipt shipped						
a/c Memo during October, 1914.						
5 Ebbetson cells @ 10.48	52.40					
10 Pole hats @ 40	.04					
31						
Memo Ledger	24		19035			
Finished Cells Assembled	101				18765	
Work in Progress	145	6				770
1897	539					
1890	237					
48 cells Rec'd Equipt shipped Memo Oct.						
13 - Ebbetson cells						
1 - 3 cell C.H. Tray	2.25					
1 - " "	5 —					
24 - Pole hats @ 60	17					
1 - 100 Hat Jumpers	3.15					

31						
Memo Ledger	24		30091			
Finished Cells Assembled	101				3005	
Work in Progress	145	6				04
1890						
18 cells shipped a/c Memo during October, 1914.						
5 - Ebbetson cells	30.05					
10 - Pole hats @ 40	.04					
31						
Memo Ledger	24		1250			
Finished Cells Assembled	101				1250	
Work in Progress	145	6				04
1890						
6 cells Rec'd equipt shipped a/c Memo during October, 1914.						
5 - 6 cells cells @ 2.50	12.50					
10 - Pole hats @ 40	.04					
31						
Memo Ledger	24		4528			
Finished Cells Filled	95				22.75	
" " Assembled	101				21.30	
Work in Progress	145	6				4.23
1890 1.15						
1890 3.08						
78 cells Rec'd equipt shipped a/c Memo during October, 1914.						
5 - 78 cells filled @ 15	22.75					
5 - " cells @ 2.26	21.30					
1 - 5 cell tray	1.15					
Post (Ebbetson in Stg Room)	2.08					
31						
Memo Ledger	25		8651			
Finished Cells Assembled	101				8145	
Work in Progress	145	6				06
1890						
810 cells Rec'd equipt shipped a/c Memo during Oct. 1914.						
5 - 810 cells tray @ 17.29	86.45					
10 Pole hats @ 60	.06					
31						
Memo Ledger	25		6784			
Finished Cells Filled	95				65.34	
Work in Progress	145	6				2.50
1897	2.45					
1890	.05					
5 - 1 cells Rec'd Equipt shipped a/c Memo during October						
3 - 1 cells @ 21.78	65.34					
1 - 3 cell C.H. Tray	2.45					
1 - Pole hats @ 50	.05					

	31						
Mono Ledger		25		18-			
	Work in Progress	144	G			18-	
	1890						
	Natural Res. Supplies	46				2-	
	Misc. Parts Shipped &						
	Misc. during October 1917.						
	1- Filling Outfit	70 cts					
	2- Mod. Bottle @ 8 cts	16-					
	1- Jiffer Wheel	2-					
	1- Curling	2-					
	31						
Free Goods		250		2109 87			
	Work in Progress	144	G			2109 87	
	1907	4084					
	1890	58.43					
	2796	6.90					
	6038	10784					
	Defective Health Sock	117				39-	
	Misc. Parts given away						
	during October 1917.						
	See Shop Record for details.						
	31						
Free Goods		250		208 88			
	Punched Cells Filled	95				208 88	
	80 cells given away						
	to Illinois Contract P. to Shipping						
	Gratis Supt.						
	16 Sp Cells @ 13 cts	208.88					
	31						
Factory Expense		716		1004 49			
15-6							
	Punched Cells Filled	95				1004 49	
	Miscellaneous cells						
	given away during October						
	to replace defective cells.						
	5- Bx cells @ 7.66	38.30					
	5- Ab " @ 10.98	54.90					
	1- Bz "	2.76					
	1- Bd "	4.55					
	31						
Free Goods		250		26 95			
	Punched Cell Filled	95				22 75	
	Work in Progress	144	G			4 20	
	1908	1.15					
	1890	2.08					
	8 cells and Equipt given						
	away during October.						
	5- Bx cells.	22.75					
	1- Small Tray	1.15					
	Parts to be detailed in Shop Record 208						

Free Goods		250		137 61			
	Punched Cells Filled	95				137 36	
	Work in Progress	144	G			25	
	1890						
	8 cells given away during						
	October 1917.						
	8 Cx cells @ 17.36	137.36					
	1- Shoe	.25					
	31						
Experimental		266		7032 45			
	Work in Progress	144	G			7032 45	
	18% Exp. adjustment &						
	cost of Experimental						
	work by Lincoln Garage (Pulley						
	Company in producing the Cx cells.						
	This overhead amount is made up						
	of all material, labor & expense						
	charges over & above what						
	the actual cost would be to						
	manufacture Cx cells under						
	normal conditions; all						
	adjustments that have been made						
	on this basis up to the present						
	date.						
	31						
Advertising Expense		739	E	25			
250 A							
	Work in Progress	144	G			25	
	1915						
	To charge 1000 Pencil						
	12% gal water Shipped to						
	Broan Electric Co.						
	31						
Service Dept Expense		258	E	13 72			
70-3							
	Work in Progress	144	G			13 72	
	1890	11.47					
	2791	2.25					
	Misc. material (as						
	detailed in Shop Record) drawn						
	for use by Service Dept						
	during October 1917.						

October, 1917.

31					
Smashed bells Repaired	95		38.30		
Cost of bells Sold.	184				38.30
2c cells returned as sales during October 1917.					
2-2c cells filled @ 19.15	38.30				
31					
Smashed bells Filled.	95		362.34		
Work in Progress.	114	G	8.59		
1807	6.25.				
1870	2.34.				
Cost of bells Sold.	184				370.93
36 cells & equipt returned as sales during October					
33-2c cells @ 10.93	362.34				
Trays	6.25				
Equipt	2.34				
31					
Smashed bells Filled.	114		29.42		
Cost of bells Sold	184				29.42
2 cells returned as sales during October 1917.					
2-2c cells @ 14.71	29.42				
31					
Smashed bells Filled.	114		22.75		
Work in Progress	116	G	1.85		
1808	1.15.				
1870	.70.				
Cost of bells Sold.	184				24.60
5 cells & equipt returned as sales during October 1917.					
5-2c cells @ 4.55	22.75				
1-5 cell tray	1.15				
4 Connectors @ .14	.56				
2 Lugs	.08				
10 Pole hats @ .002	.02				
31					
Smashed Cells Filled.	114		235.64		
Work in Progress	144	G	33.58		
1808	17.58.				
1870	16.—				
Cost of Cells Sold	184				269.22
8 cells & equipt returned as sales during October 1917.					
8-2c cells @ 32.71	235.64				
Trays	17.58				
Parts	16.00				

October, 1917.

31					
Smashed Cells Filled.	114		172.53		
Work in Progress	116	G	9.80		
1808	5.04.				
1870	4.76.				
Cost of cells Sold.	184				182.33
9 cells & equipt returned as sales during October, 1917.					
9-2c cells @ 19.17	172.53				
3-9 cell trays @ 1.68	5.04				
Parts	4.76				
31					
Work in Progress	114	G	158.67		
1807	133.49.				
1870	25.18.				
Cost of Parts Sold.	194				158.67
Misc trays & parts (as detailed in Ship. Record) returned as sales during October, 1917.					
31					
Work in Progress	116	G	12.—		
6.28					12.—
Free Goods.					
150 lbs electrolyte & transferred from Sales to regular stk. Original billed & returned before Ch. Sales					
31					
Work in Progress	116	G	60.—		
1870					
Cost of Selling Outfit Sold	117				60.—
Selling Outfit returned as sales during October 1917.					
6.20.	60.—				
31					
Supplied Cells Filled	114		58.84		
Work in Progress	116	G	.05		
1870					
Memo Ledger	116				58.89
2c cells & equipt returned as sales during October 1917.					
2-2c cells @ 14.71	58.84				
1-Pole hat @ .13	.05				

31

Finished Cells Filled.	114		113.75	
Assembled	101		4.26	
Work in Progress.	104	b	24.50	
1808	5.75			
1870	15.75			
Memo Ledger	31			139.51
Per cells Rec'd & equipped with				
cells returned during October 1917.				
24 - B cells filled @ 4.75	113.75			
1 - " " assd	4.26			
5 - 5 cell trays	5.75			
Perb	15.75			

31

Finished Cells Filled	114		27.40	
Work in Progress	104	b	4.55	
1808	2.30			
1870	2.25			
Memo Ledger	31			31.95
B cells Rec'd equipt returned				
c/o Memo during October 1917.				
10 - B cells @ 2.74	27.40			
2 - 5 cell trays @ 1.15	2.30			
Perb	2.25			

31

Finished Cells Filled	114		54.90	
Work in Progress.	104	b		cal
1870				
Memo Ledger	31			54.90
5 A cells returned c/o				
Memo during October 1917.				
5 - A cells @ 10.98	54.90			
10 - Pab tub				cal

31

Finished Cells Filled	114		701.86	
Memo Ledger	31			701.86
Ex cells returned c/o Memo				
during October 1917.				
6 - Ex cells @ 116.97	701.86			

31

Finished Cells Filled	114		373.32	
Work in Progress	104	b	8.61	
1807	5.16			
1870	3.45			
Memo Ledger	31			381.93
Ex cells Rec'd equipt				
returned c/o Cells c during October.				
22 - A cells @ 16.97	373.32			
2 - 7 cell trays @ 1.72	5.16			
Perb	3.45			

31

Work in Progress	104	b	49.93	
1807	22.-			
1870	8.75			
2796	17.18			
	38.93			
Material & Supplies	44		1.80	
Depreciation & Obsolescence	117		.18	
Memo Ledger	31			49.93
Misc. parts returned				
c/o Memo during October 1917.				
See details in Shop Record.				

31

Finished Cells Assembled	101		4779.53	
Work in Progress	104			4779.53
Jobs charge Fin. Cells.				
Credit with Ex cells assembled				
during October as follows:-				
155 Ex cells 4779.53				

31

Finished Cells Filled	114		21358.55	
Finished Cells Assembled	101			2929.45
Work in Progress	104	b		7.20
6038				
Factory Expense	915	b		18.46
153				
Ex cells filled during				
Oct. as follows.				
75 Ex cells @ 30.59	2929.45			
Electricity				
75 cells @ .80	72.00			
Cement				
95 " @ 1.89	179.46			

31						
Work in Progress	106	E	106			
1870						
Service Dept Expense	258	E			106	
70-2						
To credit Service dept with the following returned mat'l.						
6- Ho cell connectors @ 13½	.81					
6- Air Bend caps @ 3¼	.18					
6 " " " @ 3¼	.18					
31						
Factory Expenses	316	E	108			
15-1						
Work in Progress	106	E			108	
1870						
3-13" Jumpers given away during October to replace defective jumpers						
3 pcs @ 19	.57					
39' @ .013	.51					
31						
Factory Expense	316	E	1064.14			
15-6						
Work in Progress	105	E			1064.14	
1876						
To charge Factory Expense with repairs made to cells during October as per detail						
31						
Free Goods	760		21795			
Work in Progress	105	E			21795	
1860						
To charge Free Goods with repairs made to batteries on repair orders 1623 & 1678 as per previous agreement with customers.						
31						
Other Interest	940		2080.67			
Thomas A Edison	170				2080.67	
Interest for one month ending Sept 30 on balance outstanding to acct with Thos A Edison as per his Acct 31st inst. 1879. Filed in Mg. T. Edison Voucher file						

31						
Smashed Cells Sold	116		7795			
Work in Progress	105	E			7795	
1870						
To Factory Cost cells in Smashed Cells Sold with 75% paid Stock applicable against cells manufactured during September & October. Must transfer this transposing same to Acct 1870.						
Total: Mill 5.15 Chem 2.00 Exp 4.80						
31						
Factory Expenses	316	E	1523.38			
25-7						
Shipping Expenses	731	E	1523.39			
45-11						
Operation of Trucks.	760				3046.77	
To distribute equally between incoming & outgoing transportation expense the cost of operating trucks during October.						
31						
Cost of Cells Sold	184		648.75			
Battery Assembling Expense	179				648.75	
To charge Cost of Cells Sold with cost of assembling cells into batteries during October 1914.						
31						
Selling Expenses	770	E	718.22			
40-7						
Accounts Receivable.	370				718.22	
Anderson Electric Car Co.						
To credit Anderson Electric Car Co. with inspection expense incurred by them during October 1914 as per as per their Acct. 1st invoices for 116.66 & 101.56. Invoices filed in regular Anderson Elec Car Co voucher file						

31					
Material & Supplies	15	10—			
Account Receivable.	17			10—	
To correct error in posting September credits in Analysis of Sales.					
31					
Depreciation of Plant & Equipment.	13	3445.63			
Reserve for Depreciation of Plant & Eq.	180			3445.63	
To depreciate the order of Plant & Equipment by ½ of 1% of its total value as shown on the financial statement of Oct. 31, 1917.					
Poles & Buildings. 575831					
Machinery & Factory Equipt. 669709.89					
Equipment Outside. 14806.					
" Leased. 419.00					
" Steamer & Inspection. 349.89					
Office Furniture & Fixtures. 10720.60					
Auto Charging Station. 638.70					
1269126.91					
½ of 1% of 1269126.91 3445.63.					
This entry made in accordance with agreement of Messrs Edison, Bradman & Medd as per Mr. Medd's memo of Sept. 18/17.					
31					
Insurance	278	1501			
Insurance Unexpired.	76			1501	
To credit Insurance Unexpired with Insurance expiring during the month of November, 1917. This figure does not really show the true amt of premiums expiring during the month but as the estimates used in previous months were high or low figure is required to equal the books by Feby 28/18.					

31					
Taxes	278	379 35			
Taxes Accrued	156			379 35	
To charge Renewal the proportion of Taxes Accruing during the month of November as follows:-					
Taxes for 4 months 1917 2248.70					
" accrued 1916 " 1917					
1 mo. @ 150 + 150—					
7485.70					
Amount for last year 379 35 per memo.					
31					
Interest on Funded Debt.	286	2500			
Interest on Funded Debt Accrued & not due.	135			2500—	
To charge interest on Funded Debt with interest accruing on the outstanding bonds of the company during the month of November, 1917.					
31					
Profit & Loss	179	7706			
Work in Progress.	116			7706	
1917.					
Cost of repairing roof of buildings belonging to Edison Storage Battery Co. at Ellis Park.					
70 squares Ready Roofing 5700.					
Labor 1506					
30					
Accounts Payable.	109	100000—			
Edison Phono Works.					
Notes Payable.	119			100000—	
To charge Edison Phono Works with four $25000.00 notes given them on Nov. 8, 1917 & due as follows.					
On 1 mo. notes due) Dec. 8, 1917. 25000.00					
" 2 " " Jany 8, 1918. 25000.00					
" 3 " " Feby 8, 1918. 25000.00					
" 4 " " Mar. 8, 1918. 25000.00					

30

Plant & Equipment 56 J6 1142 75
25915

Special Order 57 1142 75
25918.
To correct error in
crediting Vendors "Coleman and
Ashford" Analysis of Jobs
per Journal Entry #282 & 283.

30

Selling Expenses 220 J6 10
40-6

Advertising Expense 224 J4 10
50-3
To correct error in
posting debit to Selling Expense on
J23 crediting ~~J4 No 0~~ to debit of
Advertising Expense.

31

Reserve for Bad Debts 224 J8 47 04
Less due Customers. 174
Accounts Receivable 175 47 04
Notts Electric Company 1 137 N
E. J. Craig (Elm Crochet-Cot) 3600 N
Sun & Crocker Co. 74 N
L. Livingston 21 N
E. Whitman 176 N
To charge off accounts
deemed uncollectable as per memo
of the Board dated Nov 16, 1912.

31

Account Payable 109 20000 00
Edison Phono Works 8112
Notes Payable 111 20000 00
To charge Edison Phono
Works with our four months
note dated Nov. 25th, 1912 & due
March 25th, 1913

31

Discount Allowed 244 400 -
Account Payable 109 8112 400 -
Edison Phono Works.
To credit Edison Phono
Works with discount allowed
on the above note. Both above
entries made as per instructions
of the Board. Memo 1/27/14.

31

Factory Expenses 214 J6 1185 44
15-6

Allowances 204 30 38
Advertising Expenses 224 No 2319 117 55
50-3 21354
-4 96201

Work in Progress 161 C 2661 47
4560
To credit of work
all repaired without charge
to customers during November, 1912.

30

Profit & Loss 179 60 98
Work in Progress 161 C 60 98
3101
Cost of repairing work
of our Glen Ridge building
as per material & labor charges
against shop order 3101.
Mat'l 45.60
Labor 15.38 60 98

November, 1912.

30

Edison Chemical Works	71	61,702.83		
Thomas A. Edison	170	61.37		
" " Building Acct	164	3,452.55		
Accounts Payable	109	1,450.93		
Receivable	111	198,681.70		
Sales of Cells & Accessories	308			184,037.44
4157 Lbs. 45058.67				
38 do " 437.40				
2488 do " 41293.20				
50 do " 1000.—				
754 do " 15600.64				
1262 do " 29822.00				
600 do " 15662.40				
119 do " 4817.00				
400 Hz " 12071.20				
994 Bz " 4785.48				
1728 Bl " 11998.92				
150 Bl " 1450.93				
Sales of Parts	314			273.40
" " Filling Outfits 65.20	315			578—
" " Accomodation Purchases	30			169.74
Miscellaneous Supplies & Repairs	321			461.70
Material & Supplies	42			526.44
Shipping Expenses	331			231.44
45-4				
Factory Expenses	316			274.19
11-4 .75				
15-3 122.65				
25-7 100.79				
Royalty	150			543.50
Work in Progress	116			178,940.00
032 Nickel Salts	198600—			
036	140333—			
343	40—			
2175	985—			
2408	747.90			
2996	52.05			
3047	12.50			
3348	1781.45			
3349	1491.69			
3361	32.25			
3906	184.65			
4760	2018.57			
6028 4227 lbs	322289			
Sales of Scrap	324			198.70
Advertising Expenses	739			105.
50-3 .55				
50-5 .50				
Forward Ledger				

November, 1912.

Forward from fol. 304.				
Administration & General Expenses	254		145	
60-5				
Depreciation of Stores Stock	117		1,390.90	
Sales of Cordwaining Factories	316		324.10	
Dry Goods	949		1.40	
Drawing Dept Expenses	255		802.6	
70-1				
Pottery Assembling Expenses	109		4.13	
50-2 300				
50-5 1.13				
Selling Expenses	770		1.40	
40-5				
Furniture & Fixtures	98		5—	
Other Interest	790		60—	
Reserve for Dr & Co bills returned by Customers	174		600—	
Discount	941		96	
Distribution of Sales for the month of November, 1912.				
30				
Finished Cells Assembled	117	120,374.49		
Work in Progress	116		120,374.49	
To credit Work in Progress with cells assembled during the month of November as follows:				
2803 4403 Lb cells		33858.50		
140 140 do "		988.94		
2559.5 1905 do "		19161.01		
690.5 447 do "		4525.71		
1000. 500 do "		6732.61		
3638. 1814 do "		24826.20		
809.5 323 do "		5381.93		
305 127 do "		2053.91		
1514 516 do "		10297.48		
710.75 841 Bz "		2129.47		
931. 1864 Bl "		7974.88		
78 Cd "		2038.80		
17138.75				

30

Sales of Belle & Accessories 308 81336 0

99 Ac cells 1156 95
315 Ac " 5961 85
1 Ac " 107 60
1 Acc " 30 -
34 Bx " 198 -
26 Bx " 198 50
32 Bx " 576 64

Sales of Parts 312 1326 6

Filling Outfits 1 ea

Miscellaneous Supplies & Repairs 317 26 00

Montreal Bogue 145 18 46

1675 288
3296 180
4276 250
6038 150 Ac 1138

Material & Supplies 411 534 -

Shipping Expenses 231 28 96

45-41

Allowances 307 28 35

Plant & Equipment 56 1026 67

3079

Sales of Storbeyling Batteries 316 50

Profit & Loss 178 8 -

Sundry Goods 250 30 21

Rewards for A & S Cells 174 782 -

Special Orders 52 187 88

3 Sales

Administration & General Expenses 410

Discounts 791 106

Rent 370 288 -

Eaton Chemical Works 21 20 -
Thomas A Edison, Bldg Acct 167 106
Accounts Payable 109 3 -
" Receivable 17 9662 27

Distribution of returns for the month of November 1912

30

Other Interest 390 118 30

Accounts Payable 109 118 30

J. A. Bruce Jno. Interest Ap.

To credit the above company with interest @ 5% for one month on balance outstanding in their a/c on Bds. 1912 as per their Acc. & Inv. #1061-V.

30

Finished Cells Filled 114 11039067

Finished Cells Remnants 117 104 929 97

Work in Progress 116 52 994 14

1027

Factory Expense 316 161 28

15-1

Incharge Finished Cells

Filled with cells filled during the month of November as follows:

	Cells Filled	Cells left	Total
4523 Ac cells @ 7.4023	3348398	@.44	1442.59	33826.57
106 Ac " @ 7.2856	90896	@.44	60.20	1069.16
1747 Ac " @ 10.9856	1757155	@.49	856.03	18427.88
4407 Ac " @ 10.7463	452551	@.61	256.05	4811.61
170 Ac " @ 13.4669	22900	@.85	112.30	2401.23
1635 Ac " @ 13.6601	223125	@.76	1242.60	23558.58
328 Ac " @ 16.4223	54523	@.50	285.31	5750.69
182 Ac " @ 16.8252	30601	@.70	218.40	3252.41
416 Ac " @ 16.2235	83990	@.98	409.15	8737.58
20 Bx " @ 2.7912	5583	@.10	2.00	52.63
1986 Bx " @ 1.2583	550794	@.20	397.20	5761.16
8 Bx " @ 1.6140	45.12	@.255	2.28	60.40
96 Cu " @ 39.8842	3829.45	@.50	7.65	3837.35
Total	10497907		5990.42	110239.33
Cost of Extra Labor on 6 Ac cells 96 @ 1.68				161.28
				110390.67

30

Cost of Cells Sold 118 33009 35

Finished Cells Filled 114 31276 89

Work in Progress 116 1732 46

1807 971.04
1870 761.05

Ac cells & equipment shipped & sales during November 1912.

Cells 4187 Ac cells @ 7.4023 31276.89

Tray 971.04
Parts 761.05

Cost of bells sold. 30	184		2781873		
Finished bells Filled	114			2481008	
Assembled	117			1851011	
Work in Progress:	146	6		115361	
1807	695.41				
1870	458.20				
Less bells shipped & charged as sales during November 1917.					
Bells:					
230 lbs. filled @ 10¢	2481.08				
180 lbs. dry @ 10¢	1851.01				
Drays	695.41				
Carts	458.20				

Cost of bells sold. 30	184		5916		
Finished bells Filled	114			535	
Work in Progress	146	6		5667	
1807	364.00				
1870	197.67				
Less bells shipped & charged as sales during the bells					
50 lbs @ 10¢	535.00				
Drays	36.90				
Carts	197.67				

Cost of bells sold. 30	184		3071		
Finished bells Filled	114			2876	
Work in Progress	146	6		1908	
1807	1780.00				
1870	128.00				
Less bells shipped & charged as sales during November bells:					
38 lbs @ 7¢	2876.00				
Drays	17.80				
Carts	6.68				

Cost of bells sold. 30	184		11372		
Finished bells Filled	114			9243	
Assembled	117			1651	
Work in Progress	146	6		5144	
1807	781.01				
1870	333.00				
Less bells shipped & charged as sales during November 1917 bells:					
630 lbs filled @ 14¢	9243.72				
170 lbs. dry @ 13¢	1651.70				
Drays	781.01				
Carts	333.00				

Cost of bells sold. 30	184		19643		
Finished bells Filled	114			18083	
Work in Progress	146	6		1559	
1807	930.48				
1870	629.38				
Less bells shipped & charged as sales during November bells					
1808 lbs bells @ 11¢	18083.12				
Drays	930.48				
Carts	629.38				

Cost of bells sold. 30	184		11372		
Finished bells Filled	114			10776	
Work in Progress	146	6		596	
1807	272.55				
1870	278.25				
Less bells shipped & charged as sales during Nov. bells					
600 lbs @ 17¢	10776.00				
Drays	272.55				
Carts	278.25				

30

Sales of Cells & Accessories 201 — 270.96

Accounts Receivable 17 — 270.96

Lauden Co. 6A

To credit Lauden Co. with 3% 1% special allowance ~~[illegible]~~ on November bills included in their remittance of Oct 1st.

Nov 1st	30 - Acells	324.00	
" 7th	60 - Do "	1584.-	
	60 - Ah "	960.-	
" 12th	120 - Ah "	1920.-	
" 20th	60 - Ah "	691.20	
" 21	60 - " "	691.20	
	60 - Ah "	960.-	
	60 - Ah "	1248.-	
	60 - Ah "	540.-	
" 26	60 Ah "	960.-	
" 29	60 Ah "	960.-	
		10838.40	

Interest amounting to 270.96 distributed as follows:

Acells	56.16
Ah "	144.-
Ah "	37.20
Do "	33.60
	270.96

30

Cost of Cells Sold 184 — 1019.17

Finished Cells Filled 114 — 958.50

Work in Progress 116 — 60.67

1897	37.71 "
1870	22.91 "

150 cells Ah @ 6.39 shipped after sales during November, 1917.

Cells

150 - Ah cells @ 6.39 — 958.50

Insp. — 37.71

Parts — 22.91

30

Cost of Cells Sold 184 — 2842.63

Finished Cells Filled 114 — 2713.29

Work in Progress 116 — 129.34

1897	56.58 "
1870	72.76 "

30 Acells and equip't shipped after sales during November 1917.

Cells

149 - 30 Acells @ 18.21 — 2712.29

Insp. — 56.58

Parts — 72.76

30

Cost of Cells Sold 184 — 1811.13

Finished Cells Filled 114 — 1601.-

" " Accessories 117 — 200.-

Work in Progress 116 — 10.13

1897	175.20 "
1870	228.93 "

Ac cells & equip't shipped after sales during November 1917.

20 - Ac cells @ 21.25 — 640.50

100 - " - Insp @ 2.00 — 200.-

Insp. — 175.20

Parts — 228.93

30

Cost of Cells Sold 184 — 798.18

Finished Cells Filled 114 — 561.70

" " Accessories 117 — 196.17

Work in Progress 116 — 42.31

1897	201.78 "
1870	22.17 "

Bcells & equip't shipped after sales during November 1917.

30 Bcells filled @ 2.24 — 561.70

78 - " accts @ 2.51 — 196.17

Insp. — 201.78

Parts — 22.17

November, 1917.

30				
Cost of Bells Sold	184	8 48 1 79		
Finished Bell Filled	114		649976	
Assembled	117		174170	
Work in Progress	165		74033	
1898 347.74				
1870 397.59				
7 bells shipped & charged				
shipped & sales during November				
bells.				
1138 lb bell filled @ 8¢	649.71			
170 " " add @ 1¾	174.70			
Days	347.74			
Parts	397.59			
30				
Cost of Filling Outfits Sold	181	5 7 5 —		
Work in Progress	165		5 7 5 —	
1870				
To change Cost of Filling				
Outfits Shipped with 20 shipped				
& sales during November				
10 - Filling Outfits	57.00			
30				
Cost of Rail Sales	184	3 0 7 4 6 6		
Work in Progress	165		3 0 7 4 6 6	
1897	539.41			
1898	174.55			
1870	1810.61			
Parts shipped &c				
sales during Nov. as per details				
in Shipping Record.				
30				
Finished bells Filled	114	7 3 9 53		
Work in Progress	165		7 3 9 53	
1897 14.55				
1870 7.81				
Cost of bells Sold.	184		7 6 1 89	
94 bells returned shipped & sales				
during November				
94 - bells @ 7¾	739.53			
Days	14.55			
Parts	7.81			

November, 1917.

30				
Finished bells Filled	114	2 1 05		
Cost of bells Sold	184		2 1 05	
2 bells returned & sales				
during November				
1 - 2 bell	21.05			
30				
Finished bells Filled	114	3 3 9 2 55		
Work in Progress	165		3 3 9 2 55	
1897 77.36				
1870 49.75				
Cost of bells Sold	184		5 7 1 9 66	
48 bells returned				
& sales during November				
48 - bell @ 10¾	339.55			
Days	77.36			
Parts	49.75			
30				
Finished bells Filled	114	1 1 6 6 61		
Work in Progress	165		1 1 6 6 61	
1897 2 -				
1870 13				
Cost of bells Sold	184		1 1 8 77	
8 bells returned				
& sales during November				
8 - bells @ 14¾	116.61			
Days	2 -			
Parts	13			
30				
Finished bells Filled	114	1 1 7 5 4		
Work in Progress	165		1 1 7 5 4	
1898 44.5				
1870 29.4				
Cost of bells Sold	184		1 2 4 8 9	
26 bells returned				
& sales during				
November				
26 - bells @ 4¾	117.54			
Days	44.5			
Parts	29.4			

November 1914.

30					
Finished Cells Filled.	114		93.16		
Work in Progress.	115	G	1,191.		
1808 640. 1					
1870 551 1					
Cost of Cells Filled	116			1,05.07	
By cells & equipt returned as Sales during November 1914.					
34. Pr cells @ 2.74	93.16				
Invy	640				
Parts	551				
30					
Finished Cells Filled	114		704.48		
Work in Progress	115	G	1,08.1		
1808 644 1					
1870 458 1					
Cost of Cells Filled.	116			2,152.9	
By cells & equipt returned as Sales during Nov.					
32 - Pr cells @ 22.00	704.48				
Invy	132				
Parts	458				
30					
Work in Progress	115	G	107.33		
1807 3661 1					
1870 707 1					
Cost of Parts Sold.	194			107.33	
Parts returned as Sales during November as per details in Shipping Record.					
30					
Work in Progress	166	G	10 -		
1870					
Cost of Filling Outfit Sold.	118			10 -	
1 Filling Outfit returned as Sales during November.					

November 1914.

30					
Finished Cells Filled.	114		167.20		
" " Assembled.	117		4.58		
Work in Progress.	166	G	1,723		
1808 770 1					
1870 553 1					
Memo Ledger	75			1,841.75	
By cells & equipt returned as Memo during November 1914.					
37 Pr cells filled @ 4.50	167.20				
1 " " assd	4.58				
Invy.	770.				
Parts	553				
30					
Finished Cells Filled	114		470.61		
" " Assembled.	117		27.55		
Work in Progress	166	G	1,7.7		
1807 453 1					
1870 75 1					
Memo Ledger	75			528.06	
By cells & equipt returned as Memo during November 1914.					
63 - Pr cells filled @ 7.47	470.61				
11 - " " assd @ 2.50	27.55				
Invy.	453				
Parts	75				
30					
Finished Cells Filled.	114		904.68		
" " Assd	117		65.90		
Work in Progress.	166	G	7,7.9		
1807 1795 1					
1870 941 1					
Memo Ledger.	75			1,8.97	
By cells returned as Memo during November					
84 - Pr cells filled @ 10.77	904.68				
6 - " " assd @ 10.65	65.90				
Invy.	1795				
Parts	941.				

30				
Finished bells Filled.	116		87.68	
" " Assembled.	117		57.30	
Work in Progress	146	G	3	
1807 194 1				
1870 105 1				
Memo Ledger	75			157.98
As cells & equipt returned				
as Memo during November 1917				
6. As cells filled @ 14.55	87.30			
6 - - acids @ 15.55	69.30			
Trays	1.05			
Parts	1.05			
30				
Finished bells Assembled.	117		106.75	
Work in Progress.	146	G	4.97	
1807 750 1				
1870 157 1				
Memo Ledger	75			110.82
As cells returned as Memo				
during November, 1917.				
5. As cells @ 21.35	106.75			
1 - cell tray	2.50			
Parts	1.57			
30				
Finished bells Assembled	117		133.30	
" " Filled.	114		89.80	
Work in Progress	146	G	6.81	
1807 430 1				
1870 251 1				
Memo Ledger	75			179.91
5. As cells filled @ 17.96	89.80			
5 - - acids @ 16.66	83.30			
Trays	4.30			
Parts	0.51			
30				
Finished bells Filled.	114		37.60	
" " Acids.	117		2.53	
Work in Progress	146	G	4.28	
1807 230 1				
1870 223 1				
Memo Ledger	75			24.21
By cells & equipt returned				
as Memo during November 1917				
10. As cells filled @ 2.76	27.60			
1 - - acids	2.53			
Trays	2.30			
Parts	2.08			

30				
Finished bells Assembled.	117		150.15	
Work in Progress	146	G	9.48	
1807 750 1				
1870 197 1				
Memo Ledger	75			159.63
As cells returned				
as Memo during November				
11. As cells Assd @ 13.65	150.15			
Trays	7.50			
Parts	1.98			
30				
Finished bells Filled.	114		65.37	
Work in Progress.	146	G	3.34	
1807 760 1				
1870 791 1				
Memo Ledger	75			68.71
As cells & equipt				
returned as Memo during				
November, 1917.				
3. As cells @ 21.79	65.37			
Parts	3.34			
Trays	7.60			
30				
Finished bells Assembled.	117		6.01	
Memo Ledger	75			6.01
1. As cell returned as				
Memo during November				
30				
Work in Progress	146	G	12 -	
1870				
Material & Supplies	115		110 -	
Depreciation & Obsolete Stock.	117		458.25	
Memo Ledger	75			580.25
Also parts as detailed				
in Stock Record returned as				
Memo during November.				
30				
Memo Ledger	75		216.63	
Finished bells Filled.	114			216.63
Work in Progress.	146	G		10.79
1807 555 1				
1870 464 1				
As cells & equipt dropped				
as Memo during November.				
79. As cells @ 2.74	216.63			
Trays	5.55			
Parts	4.64			

30

Memo Ledger — 75 — 43 56

Finished Cells Assembled — 117 — 46 93

Work in Progress — 146 E — 2 63 / 5 11

1807 — 2.15 —

1870 — 0.5 —

Ass't cells & equip't shipped a/c Memo during November

3 - Ass'd cells @ 13¢ — 40.05

Inv. — 2.78

Parts — 4.5

30

Memo Ledger — 75 — 135 26

Finished Cells Filled — 114 — 135 26

Six cells shipped a/c Memo during November

4 - 6 cell @ 33¢ — 135 26

30

Memo Ledger — 75 — 37 67

Finished Cells Filled — 115 — 37 40

Work in Progress — 146 E — 2 27 / 5 11

1808 — 2.20 —

1870 — 2.7 —

Six cells shipped a/c Memo during November, 1917

10 - 8 cells @ 2 2¢ — 27.40

Inv. — 2.20

Parts — 2.07

30

Memo Ledger — 75 — 112 63

Finished Cells Filled — 115 — 103 —

Work in Progress — 146 E — 10 63 / 5 11

1808 — 5.50 —

1870 — 5.13 —

Six cells & equip't shipped a/c Memo during November 1917.

20 - 8 cells @ 5¢ — 103.00

Inv. — 5.50

Parts — 5.13

30

Memo Ledger — 75 — 22 —

Work in Progress — 146 E — 12 00

1870

Material & Supplies — 45 — 10 —

Misc. Matl shipped a/c Memo during November as detailed in Ship. Record

30

Factory Expense — 76 — No 20 09

15-6

Work in Progress — 146 E — 20 09

1807 — 15.26 —

1870 — 4.83 —

Misc parts replaced free of charge to customer during November a/c defect. Detailed in Ship Record.

30

Free Goods — 750 — 17 83

Finished Cells Filled — 115 — 13 70

Work in Progress — 146 E — 4 13 / 5 11

1801 — 1.10 —

1870 — 2.03 —

8 cells & equip't shipped free of charge during November.

8 - 8 cells @ 3 2¢ — 13.70

Inv. — 1.10

Parts — 2.03

30

Free Goods — 750 — 5 36

Finished Cells Filled — 115 — 4 50

Work in Progress — 146 E — 8 36 / 5 11

1801 — 3.30 —

1870 — 6.06 —

8 cells & equip't shipped free of charge during November

10 - 8 cells @ 4 5¢ — 4.50

Inv. — 3.30

Parts — 6.06

30

Selling Expense — 770 — No 1 75

40-6

Work in Progress — 146 E — 1 75

1870

1 - Hydrometer drawn from stock for use by Salesman

Factory Expenses.	30	311	Sy	61 47		
15-6						
	Inserted Cells Filled	114			61 47	
	Depletion cells replaced free of charge to customers during November.					
	3-th cells @10.77	32.31				
	2-th " @14.58	29.16				
	30					
Free Goods.		250				
	Work in Progress.	146	G	255 12		
	1807	97.80				
	1870	120.30				
	2796	30				
	6071	36.51				
	Misc. parts given away free of charge during November as detailed in Shipping Record.					
	30					
Service Dept. Expenses		258	Sy	309 47		
90-3						
	Work in Progress	146	G		309 47	
	1810	181.75				
	2796	126.72				
	1-75	1 -				
	Misc. Mat'l drawn for use by Service Dept. during November as detailed in Shipping Record.					
	30					
Allowances		307		7 47		
	Inserted Cells Filled	114			7 47	
	Exchange Allowances with 1-th cell. Bills to Royal Electric Range as our Inv. 2385. Cancelled by our Cr. 505.					
	30					
Allowances.		307		32 31		
	Inserted Cell Filled.	114			32 31	
	To charge Allowances with 3-th cell originally lost as our Inv. 3796 Mrs. Lister cancelled by Cr. 573.					
	3-th cells @10.77	32.31				

Shipping Expenses	30	20	Sy	266 90		
45-4						
Factory Expenses		316	Sy	266 91		
25-7						
	Operation of Trucks To distribute the cost of operating trucks during November.	200			533 81	
	30					
Cost of Cells Sold.		150		1196 51		
	Battery Accumulating Expenses	100			1196 51	
	To charge cost of Cells Sold with cost of accumulating cells into batteries during November.					

31						
Reserve for Bad Debts	17r		40	60		
Jules Butcher 95		$ 150				
Noelle Telephone Co		$ 25				
Bellevue Wood Alcohol Mfg.		$ 65				
General Garage		$ 265				
J. A. Greenwood		$ 36				
H. J. Jacobs		$ 10				
Louis Jeffe		$ 35				
		401				
Accounts Receivable	17				40	60
To charge off the above accounts deemed uncollectable as per memo of Messrs. Phelps Dodge & Howard						
31						
Profit & Loss	19		59	510	29	
Patents	8				59	510	29
To charge Profit & Loss with 1/17 of Patents account as of Dec. 31st 1912 being liability accrued during the year 1912 on patents taken out on the Edison storage battery, same being effective for 17 years, see memo of the Board dated Dec. 30, 1912						
31						
Depreciation of Plant & Equipment	83		17	877	47	
Reserve for depreciation of Plant & Equipt.	160				17	877	47
To depreciate the value of Plant & Equipment by 2½% of its total value as shown on the financial statement of Nov. 30, 1912						
Patterns & Drawings		5758.21				
Mach. & Factory Equipt.		695607.76				
Equipment Outside		1480.67				
" Leased		419.-				
" Mobile & Imp.		399.89				
Furn. & Fixtures		10794.78				
Auto Charging Station		638.70				
		715098.96				
This entry made in accordance with memo of the Board which called for depreciation of Plant & Equipt. at 6% during the year 1912. 2½% has already been charged off in monthly installments of ½% beginning July 31st 1912.						

31						
Insurance	39		15	51		
Insurance Unexpired	71				15	51
To credit Insurance Unexpired with Insurance expiring during the month of December. This figure does not show the true proportion of premiums expiring during December but is sufficiently close to offset the high estimate used during the early part of the year & adjust the account July 31, 1913						
31	39		36	925		
Taxes.						
Taxes Accrued	116				36	925
To charge Taxes with the amount of taxes accruing during the month of December. Since for yr ended 7/31/12		2248.70				
accrued 7/31 - 7/31/12						
taxes @ 15% per month		1500.-				
		748.70				
Accrued for one for Prof. Edwards 379.95						
31						
Interest on Funded Debt	98		2	500	-	
Interest Funded Debt charges 6% to date	138				2	500	-
To charge Interest on Funded debt with interest accruing on the outstanding bonds of the company during December						

31

Notes Receivable 8 3,151,487

Accounts Receivable 17 21,196.93

Laundry Co.

Other Interest 190 31.79

To credit Laundry Co. with note in our favor as follows:

Dec 12. 1-3 mo. note 10,198.47 Int 10.98

" 12. 1-4 " " 10,198.46 " 21.96

31

Accounts Payable. 107 40000

Emerson Phono Mfg. Co.

Notes Payable 118 40000

To charge Emerson Phono Mfg. with our note in their favor as follows:

Dec 1. 1-4 mo. note. 20000.00

" 23. 1-4 " " 20000.00

31

Allowances. 104 5050

Factory Expense. 116 16 275.55

15.16

Work in Progress 104 16 276.55

4.20

To credit Work in Progress 4.20.16 with calls repaired & returned charged to customer during December, 1917.

31

Interest 190 801.13

Accounts Payable. 109 801.13

Emerson Phono Mfg. Co.

To credit Emerson Phono Mfg. with note discount deducted as by bank on notes due Dec 8 & Dec 23. See cash book D.B.

Dec 8 247.80

" 23 553.33

31

Finished Cells Assembled. 117 117,005.42

Work in Progress. 104 117,005.42

To charge Finished Cells Assembled with cells assembled during the month of December as follows:

1549	1549 Dry cells	30,389.17
50	50 Dry "	997.11
2665.5	2311 Ste "	21,773.81
671.	671 Dry "	3937.65
2648.	1891 Ste "	16,610.91
7997	1481 Dry "	18,840.47
700	700 Dry "	11,376.78
891	297 Dry "	1,117.48
1470	1470 Dry "	9,635.19
350	1400 Ste "	2,452.70
997	1791 Ste "	7,081.89
701	50 Dry "	301.60
17,731.5		117,005.42

31

Finished Cells Filled. 115 125,091.98

Finished Cells Assembled. 117 117,096.91

Work in Progress 104 16 8,995.27

16.20 = 16.25

Factory Expense. 116 16 16.50

15.3

To charge Finished Cells Filled with cells filled and shipped during December.

	Wooden Crates	Cardboard	Total
Assorted Dry	31,161.62 @13	1,545.89	32,707.01
Solid " @ 1.50	33,771 @13	21.50	358.81
2350 Ste. @ 9.50	24,141.47 @19	117.50	20,279.07
1440 Dry " @ 9.25	39,775.50 @18	76.96	41,970.50
1400 Ste. @ 13.50	18,065.81 @11	96.40	19,016.21
149,188 " @ 13.68	20,604.41 @96	1,385.16	22,694.57
701 Dry. @ 15.25	37,609 @37	209.67	37,876.81
2395 Ste. @ 18.75	15,200.00 @98	289.10	15,489.10
1400 Dry. @ 18.75	25,250 @1.25	176.60	25,801.60
1247 Ste. @ 2.4417	31,150 @.10	125.70	31,275.01
1596 Dry. @ 3.9211	62,788 @.30	879.20	63,667.08
1 Ste @ 6.21	6.01 @.25	.19	6.20
10 Dry @ 30.2118	302.11 @.8	8.00	310.17
Totals	1,187,469.1	6,048.27	1,193,095.18
Extra allows in forming Crates.			16.80
			1,193,091.98

31

Cost of Cells Sold.	184		41,054.40	
Finished Cells Sold	115			38,818.35
Work in Progress	117	1/6		2,235.05
1907	1,246.50			
1910	988.55			
As cells Progress				
Shipped or Sales during December				
Cells				
54,818 Sol cells @ 7.5¢	38,818.35			
Inv.				
As detailed in Ship Record	1,246.50			
Parts	988.55			

31

Cost of Cells Sold.	184		27,592.45	
Finished Cells Sold	115			26,392.55
Work in Progress	117	1/6		1,180.61
1907	709.06			
1910	471.55			
As cells Progress				
Shipped or Sales during December				
Cells				
35,185 Sol cells @ 10¾¢	26,392.55			
Inv.				
As detailed in Ship Record	709.06			
Parts	471.55			

31

Cost of Cells Sold	184		19,110.65	
Finished Cells Sold	115			18,390.06
Work in Progress	117	1/6		720.55
1907	122.76			
1910	78.17			
As cells Progress				
Shipped or Sales during December				
Cells				
460 Sol cells @ 10¢	18,390.06			
Inv.				
As detailed in Ship Record	122.76			
Parts	78.17			

31

Cost of Cells Sold	184		44.24	
Finished Cells Sold	115			44.23
Work in Progress	117	1/6		.01
1907				
1910				
As cells Progress				
Shipped or Sales during December				
Cells				
6 Sol Cells @ 7.37	44.22			
Parts 12 Bl. Parts @ 1/6	.01			

31

Cost of Cells Sold	184		1,510.53	
Finished Cells Sold	115			1,063.40
Work in Progress	117	1/6		447.13
1907	279.33			
1910	168.00			
As cells Progress				
Shipped or Sales during December				
Cells				
126 Sol Cells @ 13¢	1,063.40			
Inv.				
As detailed in Ship Record	279.33			
Parts	168.00			

31

Cost of Cells Sold	184		24,872.17	
Finished Cells Sold	115			23,400.05
Work in Progress	117	1/6		1,472.12
1907	1,285.50			
1910	186.62			
As cells Progress				
Shipped or Sales during December				
Cells				
180 Sol Cells @ 13¢	23,400.05			
Inv.				
8 Sol Cells, 2 Iron @ 1¢	1,285.50			
Parts				
As detailed in Ship Record	186.62			

31

Cost of Cells Sold	184		4,832.15	
Finished Cells Sold	115			4,130.40
Work in Progress	117	1/6		702.75
1907	107.00			
1910	595.75			
As cells Progress				
Shipped or Sales during December				
Cells				
230 Sol cells @ 17¾¢	4,130.40			
Inv.				
As detailed in Ship Record	107.00			
Parts	595.75			

31

Cost of Cells Sold	184		13970.53		
Finished Cells Sold	115			13250.-	
Work in Progress	117	6		640.53	
1907	270.-				
1917	370.53				
Per cells Rd equipt					
Shipped at Mare during December					
Cells:					
66 Sheets @ 30	13250.00				
Jars:					
134 Sheets Jars @ 2.70	270.-				
Parts					
As detailed in Shop Record	320.13				

31

Cost of Cells Sold	184		1781.35		
Finished Cells Sold	115			990.11	
" " Assembled	117			2.47	
Work in Progress	117	6		188.51	
1908	110.09				
1917	78.42				
Per cells Rd equipt					
Shipped at Mare during December					
Cells:					
25 Sheets Jars @ 2.6	990.11				
" " Assembled @	2.47				
Jars:					
As detailed in Shop Record	110.09				
Parts					
" " " "	78.42				

31

Cost of Cells Sold	184		7000.36		
Finished Cells Sold	115			6233.99	
" " Assembled	117			277.90	
Work in Progress	117	6		640.47	
1909	351.26				
1917	351.21				
Per cells Rd equipt					
Shipped at Mare during December					
Cells:					
1917 Per cells Sold @	6240.99				
70 " " assembled @	277.90				
Jars:					
As detailed in Shop Record	351.26				
Parts					
" " " "	351.21				

Parts

31

Cost of Cells Sold	184		2051.59		
Work in Progress	117	6		2051.59	
1907	615.44				
1908	131.11				
1910	1407.81				
1911	11.05				
Miscellaneous Labor					
As detailed in Shipping Record					
Shipped at Sales during December 1917					

31

Cost of Selling Certificates Sold	115		10.29		
Work in Progress	117	6		10.29	
1910					
Selling Certificates					
Shipped at Sales during December					
170 S.C.	10.29				

31

Mare Lodge	75		2600.70		
Finished Cells Sold	115			2600.70	
Work in Progress	117	6		19.85	
1908	12.10				
1910	7.75				
Per cells Rd equipt shipped at Mare during December					
Cells					
56 Per cells @	2600.70				
Jars:					
As detailed in Shop Record	12.10				
Parts					
" " " "	7.75				

31

Mare Lodge	75		785.11		
Finished Cells Sold	115			745.58	
Work in Progress	117	6		39.53	
1907	24.15				
1910	15.38				
Per cells Rd equipt					
Shipped at Mare during December					
Cells					
10 Sheets @	745.58				
Jars:					
As detailed in Shop Record	24.15				
Parts					
" " " "	15.38				

	31					
Memo Ledger		75		46 98		
	Lumber & Bells Filled	115				46 95
	Bells Shipped at Memo during December 1917					
	18 Bells @ 2.61	46 95				
	31					
Memo Ledger		75		101 31		
	Lumber & Bells Filled	115				101 31
	Bells shipped at Memo during December					
	3 Bells @ 33.77	101.31				
	31					
Memo Ledger		75		23 -		
	Work in Progress	187	1/6			8 -
	1896					
	Work in Progress	85				20 -
	Miscellaneous Material shipped at Memo during December					
	31					
Experimental 2201		765		7 18		
	Work in Progress	187	1/6			7 18
	1608	160 1				
	1870	58 1				
	20 Lb Lubricant 1.50					
	2 Lb Cemo .18 shipped at Memo during Dec.					
	31					
Free Goods		750		89 23		
	Work in Progress	187	1/6			89 23
	1870	72 53 1				
	2791	4 01				
	1105	16 40 1				
	Miscellaneous Material as detailed in Shippers record given away free of charge to customers during December					

	31					
Service Dept Expenses 701.3		710	1/6	132 46		
	Work in Progress	187	1/6			132 46
	1870	35 70 1				
	6038	10 - 1				
	1887	86 76 1				
	Miscellaneous Material drawn for use by Service Dept during December 1917					
	31					
Factory Expenses 156		716	1/4	411 21		
	Lumber & Bells Filled	115				411 21
	Miscellaneous Bell Shipped Recharging & Customers during December at Offices					
	1 Air Bell	7 17				
	2 Lb " @ 10.29	20.58				
	1 Lb "	13 37				
	31					
Selling Expenses 110.5		720	1/4	2 25		
	Work in Progress	187	1/6			2 25
	1870					
	5 Shading Bell drawn for use by Sales Dept during December					
	31					
Lumber & Bells Filled		115		1541 55		
Work in Progress		187	1/6	6 032		
	1807	39 77 1				
	1870	35 50 1				
	Cost of Bells Sold & Bells Recharged. Returned at Bells during December	181				1 608 07
	Bells:					
	21 Bells @ 7.17	1541 55				
	Freight Detailed in Shipment	39 77				
	Duty " " " " "	35 50				

31

Finished bells Filled	115		1337.-	
Work in Progress	187 ½		8649	
1807		69 60		
1870		27 49		
Cost of bells Sold	184			1433 49
40 bells Rig equipt returned as bells during December.				
bells:				
100 40 bell @13 37		1337.00		
Trays.				
50 - 2 bell trays @1 38		69.00		
Parts:				
As detailed in Shop Record		27.49		

31

Finished bells Filled	115		502 55	
Work in Progress	187 ½		54 23	
1807		17.60		
1870		36.63		
Cost of bells Sold	184			556 78
115 Rig bells returned as bells during December.				
bells:				
115 Rig bells @4 37		502.55		
Trays				
As detailed in Shop Record		17.60		
Parts				
" " " "		36.63		

31

Finished bells Filled	115		1337 70.	
Work in Progress	187 ½		77 51	
1807		36.34		
1870		36.17		
Cost of bells Sold	184			1410 21.
40 bells returned as bells during December.				
bells.				
130 40 bells @10 29		1337.70.		
Trays.				
23 - 5 bell trays @1 58		36.34		
Parts				
As detailed in Shop Record.		36.17		

31

Finished bells Filled	115		20 50	
Work in Progress	187 ½		8 15	
1807		5 -		
1870		3 15		
Cost of bells Sold	184			28 65
40 bells returned as bells during December 1912.				
bells.				
10 40 bells @2 05		20.50		
Trays				
2 - 5 bell trays @2 50		5 -		
Parts				
As detailed in Shop Record		3 15.		

31

Finished bells Filled	115		13 87	
Cost of bells Sold	184			13 87
1 - 40 bell returned as bells during December.				

31

Finished bells Filled	115		2 61	
Cost of bells Sold	184			2 61
1 - 8 bell returned as bells during December				

31

Finished bells Filled	115		20 55	
Cost of bells Sold	184			20 55
2 - 40 bells returned as bells during December				
2 - 40 bells @10 29		20.55		

31

Work in Progress	187 ½		106 45	
1807		69 15		
1808		11 5		
1870		26 18		
Cost of Parts Sold	197			106 45
Misc. trays Rig equipt as detailed in Shop Record returned as bells during December				

31

Finished Cells Assembled		117		70.50	
" " Filled		115		860.40	
Work in Progress		147	6	74.50	
1907	1575.-				
1870	905.'				
Memorandum Ledger		76			96503
Sundries & equipment returned a/c Ums during December, 1917.					
Cells.					
120. Sundries filled @ 7.17	860.40.				
12 " " div. @ 1.15	79.50.				
Trays:					
Sundries in Ship Room	1575				
Parts	905				

31

Finished Cells Filled		115		4630.05	
Work in Progress		147	6	20.89	
1907	9.98'				
1870	10.91'				
Memorandum Ledger		76			4650.94
Sundries & equipment returned a/c Ums during December.					
Cells:					
45 Sundries @ 10.27	4630.05.				
Trays:					
Sundries in Ship Room	9.98				
Parts " " " " "	10.91				

31

Finished Cells Filled		115		41.61	
Work in Progress		147	6	3.63	
1907	3.63				
1870	"				
Memorandum Ledger		76			45.24
3 Sundries & equipment returned a/c Ums during December.					
Cells.					
3 Sundries @ 13.87	41.61				
Trays.					
1 Base tray	3.63				
2 Pin Connectors @ 35.00	45.				

31

Finished Cells Filled		115		76.10	
Work in Progress		147	6	4.73	
1908	2.20'				
1870	6.03'				
Memorandum Ledger		76			80.83
Bracelets & equipment returned a/c Ums during December, 1917.					
Cells:					
10 Bracelets @ 7.61	76.10				
Trays:					
2 Small trays @ 1.10	2.20.				
Parts: Sundries in Ship Room	6.03				

31

Finished Cells Filled		115		109.25	
Work in Progress		147	6	18.97	
1908	5.50'				
1870	13.47'				
Memorandum Ledger		76			128.22
Bracelets & equipment returned a/c Ums during December.					
Cells:					
25 Bracelets @ 4.37	109.25.				
Trays:					
5 Small cell trays @ 1.10	5.50.				
Parts: Sundries in Ship Room	13.47				

31

Defective & Obsolete Stock		117		95.75	
Work in Progress		147	6	22.56	
1907	17398'				
1870	5158'				
Memorandum Ledger		76			118.31
Misc. trays, parts & Ship cells returned a/c Ums during December					
Trays	Sundries in Ship Room	17398			
Parts	" " " "	5158.			
Ship Cells		912.75			

December, 1914.

31						
Cost of Cells Sold.	156		589	87		
Battery Accumulators Expenses	199				589	87
To charge Cost of Cells sold with cost of accumulators collected Batteries during December						
31						
Shipping Expenses.	231	R	245	09		
45-4						
Factory Expenses.	216	F.	245	09		
25-7						
Operation of Trucks.	204				490	18
To distribute cost of operating trucks during December.						

31					
Account Receivable	17		22		
c/o M. K. Nelkin					
Commutation by Dr. Espinosa	7.23				22
60-5					
To cost refund on overpayment of the above amt.					
31					
Allowances	307	14.34			
Furnished bells Filled.	115			14.34	
To charge Allowances with 2 Ah cells returned for repair by Detroit Elec. Co. Co. These cells were scrapped & replaced. Billed to above on Inv. 4340-4377 Inv. cancelled by Cr. 787.					
2-Ah cells @ 7.17 14.34					
31					
Allowances	307	7.17			
Furnished bells Filled.	115			7.17	
To charge Allowances with 1-Ah cell returned for repairs by Brooks Engg. Co. This cells were scrapped & replaced. Billed to above on our Inv. 4408 1/9/13. Inv. cancelled by Cr. 761-1/11/13					
1-Ah cell 7.17					
31					
Allowances.	307	11.42			
Furnished bells Filled.	115			11.42	
To charge Allowances with 3-Ah cells & 4-Ah cells billed to Anderson Elec. Car Co. of Detroit & Note cancelled by Cr. 884-1/7/13					
3-Ah cells @ 7.17 21.51					
4-Ah " @ 20.23 92.61					
114.12					

31					
Allowances	307	10.29			
Furnished bells Filled.	116			10.29	
To charge Allowances with 1-Ah cell returned for repair by Cochran Cooley Co. This cell was scrapped & replaced. Billed below on Inv. 7185. 7/1/13. Cancelled by our Cr. 716-1/1/13					
1-Ah cell 10.29					
31					
Allowances.	307	7.17			
Furnished bells Filled	115			7.17	
To charge Allowances with 1-Ah cell returned by Mapp Elec. Engg. Co for repairs. This cell was scrapped & replaced. Billed to above on Inv. 8866 7/25/13. Cancelled by Cr. 719-1/31/13.					
1-Ah cell 7.17					
31					
Allowances.	307	10.29			
Furnished bells Filled.	116			10.29	
To charge Allowances with 1-Ah cell returned for repairs by Hartford Elec. Lt. Co. This cell was scrapped & replaced. Billed to above on our Inv. 4486-7/1/13. Cancelled by Cr. 728-1/11/13.					
1-Ah cell. 10.29					
31					
Allowances.	307	10.29			
Furnished bells Filled.	115			10.29	
To charge Allowances with 1-Ah cell returned for repairs. This cell was scrapped & replaced. Billed to customer on Inv. 3934-7/10/13. Cancelled by Cr. 715-1/9/13.					
Customer:- Cochran Cooley Co.					
1-Ah cell 10.29					

31

Work in Progress — 117 — 6 — 830.00

34714

Administration & Gen'l Expense — 253 — Sp — 830.00

60-4

To charge Shop Order 34714 with 1-#5 Underwood Typewriter $103.50 less 10% & 10% as purchased on Vo 12-315. Above in accordance with Mr Mudd's memo of 7/1/13.

31

Work in Progress — 117 — 6 — 120.00

34711

Furniture & Fixtures — 119 — 120.00

To charge Shop Order 34711 with 1 dictating & Western ribbing machine $60.00 as purchased on Vo 12-330 of Thomas Albright, Inc. Above in accordance with Mr Mudd's Memo of 7/1/13.

31

Work in Progress — 117 — 6 — 400.00

34711

Administration & Gen'l Expense — 253 — Sp — 320.00

60-2

Selling Expense — 221 — Sp — 80.00

40-3

To charge Shop Order 34711 with clerical help @ $50 per week between dates of December 1st & January 25th, 1913. Of this amount $40 applies against Admin. & Gen'l Expense & $10 against Selling.

8 weeks @ 40 — 320.00

8 " @ 10 — 80.00

31

Sales of Bills & Accounts — 309 — 168.00

To Accounts Payable — 119 — Sup — 168.00

Lucien Brown

To credit Lucien Brown with 10% commission on sale of 84 lb. cells to Illinois Central R.R. on Inv. 5750 84 lb @ $2.00 = 168.00

10% of 1680.00 = 168.00

31

Experimental — 765 — 83.30

Memorandum Ledger — 98 — 83.30

Anderson Elec. Car Co.

To charge Experimental with cells shipped to Anderson Elec. Car Co. for experimental work by Packard Motor Car Co. & Lozier Motor Car Co. as follows:

Packard Motor Car Co.

5-Ac cells @ $15 — 22.75

10-Pb " @ 2.50 — 25.00

Lozier Motor Car Co.

5-Ac cells @ $15 — 22.75

5-Pb " @ 2.50 — 12.50

83.30

31

Depreciation of Plant & Equipment — 83 — 3757.76

160

Res. for depreciation of Plant & Equipt.

To depreciate the value of Plant & Equipment by 1/2 of 1% of its total value as shown on the financial statement of December 1912

Patterns & Drawings	57871.
Machinery & Factory Equipt	731622.25
Equipt Outside	11806.25
" Leased	419.-
" Salesmen & Inspectors	1023.49
Office Furn. & Fixtures	11210.76
Auto Charging Station	1.50
	751552.41
1/2 of 1% x 751552.41	3757.76

31					
Insurance	778	2610			
Insurance Unexpired	76			2610	
To charge Insurance with the proportion of Insurance expiring during the month of January 1913.					
31					
Taxes	778	200			
Taxes Accrued	126			200	
To charge Taxes with the estimated proportion of Taxes accruing during the month of January 1913.					
31					
Interest on funded debt	786	250			
Interest on funded debt Accrued not due	138			250	
To charge Interest on funded debt with interest accruing on the outstanding bonds of the company during January 1913.					
31					
Work in Progress	8		4423 25		
a/c 037					
Work in Progress					
Adjustments					
To charge a/c 037 with 1773 lbs metallic nickel contained in dredge in baths on January 1st this item has never been used in connection with the cost of plates, the account being credited with dredges recovered from the baths only.					
1773 lbs @ 2.5 lb				4423 25	
This figure includes all dredges in baths on which there have been no replacement recent enough to allow the dredges to be cleaned out.					

31					
Eureka Chemical Works	74		170 -		
A/c Receivable	17			170 -	
To correct error in posting Inv. 4997 against Eureka Chemical Works in A/c Rec. evidence of Sales Analysis.					
31					
Sales of Belts per Analysis	343		5075 75		
Ni 4609					
Ph 27435					
Ag 21957					
Sto 7930					
Ni 4 4641					
Accounts Receivable	17			5075 75	
Lauder Co.					
To debit Lauder Co with 2½% special allowances on belts shipped to them during December 1912					
January as follows					

Rec 3rd	Inv. 4650	18 Ab belts	1164 50
" 13	" 4767	180 Ab "	281 00
" 15	" 5005	60 Ab "	96 00
" 23	" 5140	60 Ab "	125 35
January 7	" 5450	60 Ab "	98 35
" 9	" 5673	5 Ab "	10 00
" 9	" 5675	60 Ab "	125 35
" 9	5676	60 Ab "	125 35
" 9	5677	60 Ab "	125 35
" 9	5678	60 Ab "	98 35
" 15	5849	60 Ab "	189 35
" 16	5884	60 Ab "	96 00
" 21	5990	60 Ab "	65 35
" 21	5992	60 Ab "	125 35
" 21	5994	60 Ab "	96 35
" 21	5995	60 Ab "	98 35
" 23	6016	60 Ab "	96 -
" 23	6057	60 Ab "	96 -
" 27	6175	50 Ab "	80 -
" 29	6294	60 Ab "	125 35
" 29	6295	20 Ab "	38 60
" 29	6296	60 Ab "	67 30
Cr 981		60 Ab "	158 00
" 1334		60 Ab "	158 00
			2820 14

January, 1913.

31

Finished Cells Assembled. 117 1,349,811.17

Work in Progress. 118 1,349,811.17

To close Work in Progress with cost of cells assembled during the month of January as follows:

3869	3869 Ac cells.	257647.17
4917	3278 Ac -	30870.59
1070	680 Ac" -	61139.42
2610	1305 Ac -	163241.92
7100	1050 Ac".	132877.23
7375	293 Ac -	41568.77
4699	1519 Ac -	289150.02
7775.75	891 Oz -	22657.17
518.	1036 Cl -	4221.37
76.5	102 Cl -	550.53
188	60 Cl -	173.96
70977.75	31	1349811.12

Finished Cells Assembled. 117 337.31

Work in Progress. 118 21.50

6020

Finished Cells Filled. 116 358.81

Source: December entry in which 50 Ac" cells were charged to Finished Cells Filled. The cells were put in Finished Stock Room in Dry condition.

January, 1913.

31

Finished Cells Filled 115 147,789.57

Finished Cells Assembled. 117 140,218.51

Work in Progress. 118 C 7,371.06

6028

Factory Expense 117 C 199.92

1503

Factory Fin. Cells Filled with cells filled with electricity during January 1913.

			Total Cost
1005 Ac cells @ 1.40	2697.60 @ .33	123.84	3821.88
3278 Ac - @ 9.40	30850.75 @ .49	1605.96	32456.99
680 Ac" - @ 9.40	6439.46 @ .63	428.40	6867.86
1305 Ac - @ 12.50	17075.60 @ .65	887.25	17962.85
997 Ac" - @ 12.50	12464.96 @ .63	785.51	13250.47
293 Ac - @ 15.75	4613.75 @ .58	268.17	4881.92
1519 Ac - @ 15.75	24932.69 @ .98	1570.06	26502.75
891 Oz - @ 25.50	22716.91 @ .11	71.91	22788.82
1036 Cl - @ 4.00	4144.19 @ .09	77.98	4222.17
102 Cl - @ 5.00	510.19 @ .07	7.67	517.86
60 Cl - @ 3.00 (1.50 per doz.)	90.19 @ .05	77.35	167.54
	2468 @ 1.12	888	1,147,789.57
	100,218.51	707,170	100,218.51
			Cost in charging Stock
			1,047,571.06

31

Cost of Cells Sold 125 27,771.53

To Finished Cells Filled 115 25,677.77

Work in Progress 118 C 1,551.76

1107 900.00

1570 650.77

Ac cells - Equipment shipped at Sales during January - 1913.

3637 Ac cells @ 7¢ 25,677.77

Jones 900.00

Pratt 650.77

31

Cost of Cells Sold 126 33,131.93

To Finished Cells Filled 115 32,318.76

Work in Progress 118 C 1,513.17

1107 903.75

1570 609.42

Ac Cells - Equipment shipped at Sales during January - 1913

3019 Ac Cells @ 10¢ 32,318.76

Jones 903.75

Pratt 609.42

31				
Cost of bulls sold	185	71,119.55		
Finished bulls Stock	115		66,914.10	
Work in Progress	108		4,205.45	
1907	221.40			
1870	20,039.4			
46 bulls & Equipment shipped to Sales during January - 1913				
655 lbs bulls @ 10¢	66,910.10			
Drays	221.40			
Profit	20,039.4			
31				
Cost of bulls sold	185	139.83		
Finished bulls Stock	115		59.76	
" " Assembled	119		38.75	
Work in Progress	108		41.77	
1907	36.01			
1870	15.16			
8 bulls & Equipment shipped to Sales during January - 1913				
8 bulls Stock @ 7¢	59.76			
50 bulls " Assembled @ 6.75	337.50			
Drays	36.01			
Profit	15.16			
31				
Cost of bulls sold	185	36.10		
Finished bulls Stock	115		36.31	
Work in Progress	108		.07	
1870				
40 bulls & Equipment shipped to Sales during January - 1913				
7 bulls @ 18¢	36.31			
Profit	.07			
31				
Cost of bulls sold	185	18,467.59		
Finished bulls Stock	115		17,831.75	
Work in Progress	108		636.34	
1907	400.51			
1870	44,028			
48 bulls & equipment shipped to Sales during January - 1913				
1345 lbs bulls @ 13¢	17831.75			
Drays	400.51			
Profit	44,028			

31				
Cost of bulls sold	185	7,226.31		
Finished bulls Stock	115		7,021 -	
Work in Progress	108		205.31	
1907	108.77			
1870	97.54			
21 bulls & equipment shipped to Sales during January - 1913				
100 lbs bulls @ 7¢	7021 -			
Drays	108.77			
Profit	97.54			
31				
Cost of bulls sold	185	1,818.64		
Finished bulls Stock	115		1,836.90	
Work in Progress	108		18.26	
1907	46.74			
1870	68.07			
44 bulls and Equipment shipped to Sales during January - 1913				
907 lbs bulls	1,836.90			
Drays	46.74			
Profit	68.07			
31				
Cost of bulls sold	185	170.18		
Finished bulls Stock	115		161.74	
Work in Progress	108		8.44	
1907	5.55			
1870	7.77			
26 bulls & equipment shipped to Sales during January - 1913				
26 bulls @ 6¢	161.74			
Drays	5.55			
Profit	7.77			
31				
Cost of bulls sold	185	7,066.61		
Finished bulls Stock	115		6,704.77	
Work in Progress	108		361.84	
1907	155.40			
1870	183.44			
400 calves & Equipment shipped to Sales during January - 1913				
401 lbs calves @ 16¢	6,704.77			
Drays	155.40			
Profit	183.44			

31						
Cost of Bills Sold	185		1,813.33	47		
Finished Bills Sheller	115				1,609.75	81
" " Assembled	117				1,113 -	
Work in Progress	148	✓			93.81	61
1909	377.71 ✓					
1910	565.90 ✓					
By cells and equipment shipped c/o Sales during January - 1913						
By cells Sheller - 818 @ 1.95	1,601.55					
" " Assembled 60 @ 1.85	111.00					
Tanks	377.71					
Parts	565.90					
31						
Cost of Bills Sold	185		1,277.40			
Finished Bills Sheller	115				710.51	
" " Assembled	117				767 -	
Work in Progress	148	✓			65.56	
1908	300 -					
1909	153.50					
1910	499.87 ✓					
By cells and equipment shipped c/o Sales during January - 1913						
1065 By cells Sheller	710.51					
300 " "	767 -					
Tanks	153.50					
Parts	503.07					
31						
Cost of Bills Sold	185		554.783			
Finished Bills Sheller	115				499.94	
Work in Progress	148				54.91	
1909	266.57 ✓					
1910	281.34 ✓					
By cells and equipment shipped c/o Sales during January - 1913						
1224 By cells @ 1.83	499.94					
Tanks	266.57					
Parts	281.34					
31						
Cost of Bills Sold	185		66.793			
Finished Bills Sheller	115				63.39	84
Work in Progress	148	✓			3.34	84
1908	247.84 ✓					
1910	97 - ✓					
Material Supplies	145					4.65
By 4 Bills and equipment shipped c/o Sales during January - 1913						
1910 Bad Bills	63.39	84				
Parts	3.34	84				
Drum	4.65					

31						
Cost of Parts Sold	147		194.176			
Work in Progress	148	✓			194.176	
1909	355.03 ✓					
1910	197.05 ✓					
1916	13.15 ✓					
Parts - Tanks shipped c/o Sales during January - 1913						
Tanks	355.03					
Parts	194.176					
31						
Cost of Filling Outfits Sold	185		565.50			
To Work in Progress	148	✓			565.50	
1910						
Filling Outfits shipped c/o Sales during January - 1913						
66 Filling outfits	565.50					
31						
Finished Bills Sheller	115		36.50			
To Cost of Bills Sold	185				36.50	
44 cells returned c/o Sales during January 1913						
44 cells @ 1.35	36.50					
31						
Finished Bills Sheller	115		1030.76			
Work in Progress	148	✓	17.05			
c/o 1910	185				1047.81	
To Cost of Bills Sold						
146 cells and equipment returned c/o Sales during January - 1913						
146 cells @ 7.06	1030.76					
Parts	17.05					
31						
Finished Bills Sheller	115		1704.50			
Work in Progress	148	✓	13.39			
1909	31.56 ✓					
1910	11.83 ✓					
To Cost of Bills Sold	185				1768.19	
120 Bills and equipment returned c/o Sales during January - 1913						
120 cells @ 14.50	1740.50					
Tanks	31.56					
Parts	11.83					
31						
Finished Bills Sheller	115		1.35			
To Cost of Bills Sold	185				1.35	
1 cell returned c/o Sales during January - 1913						
1 cell	1.35					

31						
Finished bells Filled	115		1,16	74		
Work in Progress	118		201	31		
1907	1,201 -					
1870	510 -					
To Cost of bells Sold	186				1,1	05
By cells and equipment returned on Sales during January 1913						
By cells 17 @ 6 23	112,91					
Drays	16,20					
Parts	5,10					
31						
Finished bells Filled	115		1,6	91		
Work in Progress	118		10	13		
1907	570 -					
1870	1,35 -					
To Cost of bells Sold	186				1,7	04
By cells and equipment returned on Sales during January - 1913						
By cells 27 - @ 4 33	116,91					
Drays	5,70					
Parts	1,35					
31						
Finished bells Filled	115		15	21		
Work in Progress	118		1	51		
1907	1,10 -					
1870	71 -					
To Cost of bells Sold	186				70	77
By cells and Equipment returned on Sales during January - 1913						
By cells 7 @ 2 62	18,51					
Drays	1,10					
Parts	71					
31						
Work in Progress	118		55	38		
1907	41,25 -					
1870	17 —					
1906	1,10 -					
To cost of Parts Sold	194				58	35
Drays & Parts returned on Sales during January - 1913						
Drays	41,25					
Parts	17,10					

31						
Finished bells Filled	115		1,4	10		
" Assembled	117		399	60		
Work in Progress	118		33	36		
1907	21,16 -					
1870	11,90 -					
To Memorandum Ledger	78				57,4	16
At bells and equipment returned on Memo during January - 1913						
At cells Filled 20 - @ 7 05	141,10					
" " assembled 60 @ 6 65	399,60					
Drays	21,16					
Parts	11,90					
31						
Finished bells Filled	115		39	37		
To Memorandum Ledger	78				39	37 -
At cells returned on Memo during January - 1913						
7 At cells @ 19 66	39,37					
31						
Finished bells Filled	115		170	68		
Work in Progress	118		6	90		
1907	1,51 -					
1870	2,00 -					
To Memorandum Ledger	78				177	58
At bells and Equipment returned on Memo during January - 1913						
At bells 17 @ 10 00	170,68					
Drays	1,51					
Parts	2,00					
31						
Finished bells Filled	116		1,073	25		
Work in Progress	118		17	97		
1907	28,90 -					
1870	19,07 -					
To Memorandum Ledger	78				1,131	22
At cells and equipment returned on Memo during January - 1913						
81 At cells @ 13 25	1,073,25					
Drays	28,90					
Parts	19,07					
31						
Work in Progress	118		20	—		
1870						
Material & Supplies	115		40	—		
To Memorandum Ledger	78				60	—
Misc Parts returned on Memo during January						
Parts	20 —					
Drays	40 —					

31								
Dimmitt Bells Billed	116			6.4	95			
Montana Progress	118	G			5	16		
1907	3.265							
1870	1.71							
To Memorandum Ledger	75						73	11
Bd cells and equipment returned								
a/c Memo during January - 1913								
Bd cells 15 @ 1.25	6.75							
Drays	3.65							
Posts	1.71							
31								
Dimmitt Bells Billed	116			10 0.6	20			
Montana Progress	118	G			12	48		
1907	26.40							
1870	15.88							
To Cost of Bells Sold	75						10 51	48
140 cells and equipment returned								
a/c Sales during January - 1913								
140 cells 60 @ 16.23	1006.20							
Drays	26.40							
Posts	15.88							
31								
Memorandum Ledger	75			357	77			
To Dimmitt Bells Billed	115						320	47
" Montana Progress	118	G					37	35
1907	17.94							
1870	25.01							
Bd cells and equipment shipped on								
Memo during January - 1913								
74 Bd cells @ 4.32	320.47							
Drays	17.94							
Posts	25.01							
31								
Memorandum Ledger	75			27	44			
To Dimmitt Bells Billed	115						27	40
" Montana Progress	118	G						04
1870								
44 cells and posts shipped a/c Memo								
during January - 1913								
44 cells 7 @ 1.30	27.40							
Posts	.04							
31								
Memorandum Ledger	75			21	76			
To Montana Progress	118	G					21	76
" Material shipped	115						40	—
Min posts shipped on Memo during January - 1913								
Posts	21.76							
Drums	40—							

31								
Memorandum Ledger	75			5 10	70			
To Dimmitt Bells Billed	115						5 15	35
" Montana Progress	118	G					25	24
1907	15.07							
1870	10.15							
Bd cells and equipment shipped a/c								
Memo during January - 1913								
66 cells 73 - 7.26	515.35							
Drays	15.17							
Posts	10.15							
31								
Memorandum Ledger	75			5 37	19			
To Dimmitt Bells Billed	115						795	—
" Montana Progress	118	G					17	19
1907	77.88							
1870	19.31							
Bd cells and equipment shipped								
a/c Memo during January - 1913								
61 cells 60 @ 13.25	795—							
Drays	77.88							
Posts	19.31							
31								
Memorandum Ledger	75			6 76	48			
To Dimmitt Bells Billed	115						6 07	40
" Montana Progress	118	G					73	88
1907	14.55							
1870	9.40							
46 Bells and equipment shipped								
a/c Memo during January - 1913								
46 cells 60 - @ 10.50	607.40							
Drays	14.55							
Posts	9.40							
31								
Memorandum Ledger	75			10 3	63			
Dimmitt Bells Billed	115						78	90
Montana Progress	118	G					24	73
1907	6.60							
1870	18.13							
Bd cells and equipment shipped								
on Memo during January - 1913								
Bd cells 30 @ 2.63	78.90							
Drays	6.60							
Posts	18.13							

31							
Direct Labor	760		3 4	74			
To Work in Progress	148	✓				3 4	74
1807	7.19 ✓						
1870	13.05 ✓						
2405	3.15 ✓						
6.05	12 ✓						
Scraps + parts shipped Boston during January - 1913							
Scraps	7.19						
Parts	27.53						
31							
Direct Labor	760		1 7	27			
To Unassorted Cells Filled	116					13	15
" Work in Progress	149	✓				4	12
1807	1.10 ✓						
1870	3.02 ✓						
By cells and equipment shipped Boston during January - 1913							
By cells - 5 - @ 2.63	13.15						
Scraps -	1.10						
Parts	3.02						
31							
Direct Labor	760		28	26			
To Unassorted Cells Filled	116					28	26
4 bal cells shipped off Boston during January - 1913							
4 bal cells @ 7.06	28.26						
31							
Factory Expense	217	✓	5	—			
15-6							
To Work in Progress	149	✓				5	—
a/c 1870							
Misc. parts shipped to defective parts - during January - 1913							
100 Brackets	2.35						
1 Filler + Hose	2.65						
31							
Experimental	765		19	66			
To Unassorted Cells Filled	116					19	66
1 bar cells put through short circuit test - only experimental spent for original issue. See R.O. 1807							
1 bar cell	19.66						

31							
Plant + Equipment	56	✓	10 49	79			
To Unassorted Cells Filled	116	✓				10 06	60
" Work in Progress	149	✓				43	59
1807	26.60						
1870	17.19 ✓						
Acc cells and equipment - for use in unassorted - 8% Prem Insurt -							
Acc cells - 60 @ 16.77	1006.20						
Scraps	26.60						
Parts	17.19						
31							
Battery Assembling Expense	199			36			
30-5							
To Work in Progress	149	✓					36
2796							
Rubber used in assembling cells at our Chicago office							
3 1/6 gal @ .10 gal	.36						
31							
Factory Expense	217	✓	20	16			
15-6							
To Unassorted Cells Filled	116					20	16
Defective cells replaced free of charge during January -							
2 bal cells @ 7.06	14.12						
1 bal " @ 10.04	10.04						
31							
Boston Dept Expense	258	✓	1 6	05			
90-8							
To Work in Progress	149	✓				1 6	05
2405							
Material drawn for use for Boston Dept during January - 8-#20 cam blotter pls @ 5.25	1.05						
31							
Experimental	765		5 7				
To Work in Progress	149	✓				5 7	
1870							
Misc. parts shipped and items during January -							

	31				
Selling Expense.	221	E	1.75		
40-6					
Work in Progress	119	E		1.75	
157					
Cost of Chronometer shipped to H.G. Thompson S.O. 46964 Billed originally on Inv. 5629 and later cancelled by Credit 946.					
31					
Allowance	307		7.06		
Finished Cells Filled.	116			7.06	
1-dis cell					
Cell returned from Motor Boat Acc. Co. Scrapped, replaced & billed on Inv. 4754 Credit cancelled by Cr. 1000					
31					
Allowance	307		7.06		
Finished Cells Filled	116			7.06	
1-dis cell.					
Cell returned by E.A. Co. Scrapped, replaced & billed as above on Inv. 5371. Cancelled by Cr. 1025					
31					
Allowance	307		7.06		
Finished Cells Filled	116			7.06	
1-dis					
Cell returned by Detroit Elec. Co. C. Scrapped, replaced and billed it above on Inv. 5741 cancelled by Cr. 1020.					
31					
Allowance	307		7.06		
Finished Cells Filled.	116			7.06	
1-dis cell					
Cell returned by A.P. Bailey Mfg. Co. Scrapped replaced & billed on Inv. 5838 Cancelled by Cr. 991.					

31					
Allowance	307		100.00		
Finished Cells Filled	116			100.00	
1-dis cell					
Cell returned by Walker Electric Vehicle Co. Scrapped replaced & billed on Inv. 7069. Cancelled by Credit 865.					
31					
Allowance	307		100.00		
Finished Cells Filled	116			100.00	
1-dis cell					
Cell returned by United States Express Co. Washington D.C. Scrapped, replaced & billed on Inv. 3817. Cancelled by Credit 877.					
31					
Allowance	307		21.18		
Finished Cells Filled	116			21.18	
2-dis cells					
Cells returned by Studebaker Co. Scrapped, replaced & billed on Inv. 42225 Cancelled by Cr. 1040.					
2-dis cells @ 7.06 21.18					
31					
Cost of Cells Sold	185		809.74		
Battery Assembling Expense	109			809.74	
Charged Cost of Cells Sold with cost of assembling after pt batteries during January, 1913.					
31					
Factory Expense	217	E	113.07		
25-7					
Shipping Expense	221	E	113.07		
45-11					
Operation of Trucks				36.64	
To distribute proper monthly totals incoming and outgoing freight the cost of truck operation during January, 1913.					

31

Factory Expense 217 L 233 36
15-6

Work in Progress. 118 L 233 36
15-6

To charge Factory Expense with cost of repairing defective cells during January.

31

Other Interest 390 1 800 -

Accounts Payable 109 CR 800 -
Edison Phono Works

To credit Edison Phono Works with interest falling due on Jany 9th & 20th Jany 20th

31

Accounts Payable 109 40000 -
Edison Phono Works CR

Note Payable 119 40000 -

To charge Edison Phono Works with two drafts rendered by us during January in this form

Jany 9th 20000.00
" 20th 20000.-

31

Interest on Funded Debt accrued & not due 158 15000 -

Matured Interest on Funded Debt. 147 15000 -

To transfer interest on Funded Debt accrued for the six months ended Dec 31st 1912 to the credit of "Matured Interest on Funded Debt."

31

Accounts Payable 109 25000.00 -
Thomas A Edison, Inc. CR

Note Payable 119 25000

To charge T A Edison, Inc with our 1-year note for $25000.00 made out by us in this form on Jany 15th.

31

Research Dept Expense 221 208

Service Dept Expense 258 208

To correct error in entering No 1-year in Acct. of Expenditure.

31

Sales of Cells & accessories 309 709.60

Accounts Payable 109 709.60
Mr Peter Chickham CR

To credit Mr P. Chickham with 709.60 in connection with his cells bought during January

February, 1913.

28

Casualty, 497 490 -

Reserve for Accrued Expenses. 158 490 -

To charge Casualty, with balance outstanding on February 28th of judgment in favor of John Thomas for injuries received while in employ of Edison Storage Battery Co.

28

Accounts Receivable. 6-17 1955 -

Edison Phono Works

Accounts Receivable 6-17 1955 -

Lauder Co

To transfer, in accordance with entries made on books of the Edison Phono Works, our back bills to them by Lauder to Jos. Jobson memo of Works A. Mr. Mudd

28

Edison Storage Battery Supply Co.

Montague Rodgers, Building Acct. 46261	149	L	28.71	
Accounts Payable	109			28.71
Fuller Lumber Co.	Eul			
In correct posting of Vol. 12d in Acc. of Cf. Ore. Invoice for freight charged on voucher and not figure credited to Fuller Lumber Co.				
78				
Montague Rodgers	149	L	198.49	
3317				
Accounts Payable	109			198.49
Sebaum & Schlenger	Sebaum			
To credit the above week this January invoices against us vouchered as 1-167. This voucher, however, was never entered				
78				
Depreciation of Plant & Equipment	19		3883.26	
Reserve for depreciation of Plant & Equipt	160			3883.26
To depreciate the value of Plant & Equipment by 1/2 of 1% of its total value as shown on the financial statement of January 31st as follows:				
Patterns & Drawings	5758.21			
Machinery & Battery Equipt	7568.68			
Equipment Outside	1525.62			
" Leased	419.00			
" Salesmen & Inspectors	461.79			
Office Furn & Fixtures	11487.64			
Auto Charging Station	638.70			
	27859.64			
1/2 of 1% of 27859.64	3883.26			

Accounts Receivable, Consignment	21		49.28.49	
Edison Storage Battery Company, Chicago				
Consignment Sales.	33b			49.28.49
To charge the E.S.B.C. Chicago Con a/c with all cells & accessories mentioned on January 28th, 1913 Con detail Sec Co 1310 showing out replac Accts Rec a/c, at Chicago Office.				
78				
Accounts Receivable, Consignment	21		1017.-	
Edison Storage Battery Co. Service Station				
410-432nd St.				
Minneapolis.				
Consignment Sales.	33b			1017.-
To charge the Service Station Consignment a/c with cells on hand February 28th as follows				
14 Sr cells 189.00				
12 Ar " 240.00				
6 Ar " 156.00				
6 Ao " 198.00				
6 Bo " 234.00				
1017.00				
78				
Lawson Chemical Works.	7		10	
Accounts Receivable.	17			10
To correct entry on 2/28 charging E. C. Mead $54.20. The amount should have been 55.20.				

78

Accounts Payable — 109 — 1.60

Edison Phono Works.

Advertising Expense — 740 — .21

200 A.

Material & Supplies — 115 — 1.39

To cancel duplicate Edison Phono Works invoice 1/16/12 - T 033900 - .21 & 1/16/12 - 033902 - 1.39 passed to their credit on October 1st voucher T 10-313. Then were passed in the regular manner on Sept. voucher 9-307.

78

Accounts Payable — 109 — 6.80

Edison Phono Works.

Work in Progress — 149 — 6.80

343 — 3.—

361 — 3.80

To cancel duplicate Edison Phono Works invoice 1/16/12 - 033906 - 6.80 passed to their credit on Voucher No. 11399. This invoice was passed in regular manner on No. 12-350.

78

Material & Supplies — 115

Accounts Payable — 109 — 1.83

Edison Phono Works.

To cancel Edison Phono Works credit 1/16/12 T 033908 - 1.83 charged against them on this December 1st 12-350. This amount was taken care of by our debit Memo T 10 charged against them on our October No. 10-313

78

Accounts Receivable — 17 — 36.—

E. Abrams.

Reserve for Doubtful accounts — 177 — 36.—

To reverse entry Jan 31st charging Reserve for Bad Debts with the amount from E. Abrams, uncollectable. The account has since been paid

78

Accounts Receivable — 17 — 1910.85

To Elec. Ill. & Power Dep. Corp.

Operating a/c — Elec. Ill. & Power Dep. Corp. — 1910.85

To credit our Operating a/c of Elec. Ill. & Power Dep. Corp. with balance in our books in a/c with Elec. Ill. & Power Dep. Corp. after crediting them and taking up debit, etc. turned over to our agents in the various towns. In this a/c in Ab. Ba

78

Insurance — 778 — 76.10

Insurance Unexpired — 76 — 76.10

To charge Insurance with proportion of Insurance expiring during the month of February 1913.

78

Taxes — 779 — 700

Taxes Accrued — 156 — 700.-

To charge Taxes and the estimated proportion of taxes accruing during the month of February

78

Interest on Funded debt — 781 — 7500.-

Interest on Funded Debt Accrued & payable — 198 — 7500.-

To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during February, 1913.

28

Material for shipping
Accounts Payable
Sea Med Co.
To correct error in entering Vo 10-245 in detailed of expenditure.
Be Entered 617.08
Issued Co 614.90

28

Finished Cells Accumulated 117 ✓ 1342613.37
Work in Progress 158 ✓ 1342613.37
To credit Work in Progress with cost of cells accumulated during February, 1913 as follows:

928	928 Ag cells		6331.05
5391	3594 Ag	"	34066.17
4665	311 Ag H	"	3990.26
5710.	2605 Ag	"	37916.68
4685.	1044 Ag H	"	13399.75
1810	541 Ago	"	8873.10
3969	1969 Agr	"	22506.96
580	2500 Pb	"	5987.85
689	1274 Pb	"	5629.30
77.5	50 Pb	"	173.81
15	5 Cu	"	106.40
70555.			1342613.37

28

Finished Cells Accumulated 117 16826
Work in Progress 118 ✓ 111
60x5
Finished Cells Billed 116 1795
To credit Fin. Cells Billed with 1 Ag H cell change & the above a/c in excess on January entry.

28

Finished Cells Billed 116 ✓ 1301335.53
Finished Cells Accumulated 117 1335577.96
Work in Progress 158 ✓ 6495.10
60x8
Factory Expense 217 ✓ 80.60
156
To charge Finished Cells Billed with cells filled with electrolyte during February 1913 as follows:-

	Less Cell.	Electrolyte	Total Cost
760 Ag cells @ 8.3223	5198.59 @ .33	251.46	5450.05
2560 Ag - @ 9.5823	31041.79 @ .49	1944.30	32986.09
260 Ag H - @ 9.6146	2499.90 @ .65	163.80	2663.70
2970 Ag - @ 12.6260	37470.12 @ .65	1410.50	38880.62
1050 Ag H - @ 13.7699	13798.33 @ .55	596.40	14394.73
455 Ago - @ 16.7919	7158.01 @ .85	387.65	7545.66
1190 Agr - @ 18.8205	22398.46 @ .91	1166.20	23564.60
1843 Pb - @ 2.8514	4103.35 @ .11	201.93	4305.71
1161 Cu - @ 1.1049	4296.51 @ .19	220.59	4496.15
20 Pb - @ 5.7936	173.81 @ .27	8.10	181.91
28 Cu - @ 3.7664	13.56 @ .65	21.20	34.86
	133577.96	6495.10	136073.06
		Entry on 28 Cells @ 1.60	80.60
			1301335.53

28

Cost of Cells Sold 158 ✓ 81.57
Finished Cells Billed 116 ✓ 74.70
Work in Progress 158 ✓ 6.87
1807 4.63
1870 2.24
Ag H cells and equipment shipped at Sales during February, 1913.
Cells:-
10-Ag H cells @ 7.47 74.70
Trays:-
2-5 cell Trays @ 2.315 4.63
Parts:-
As detailed in Shp. Rec'd 2.24

28

Cost of Cells Sold 185 1 1 15 5 24

Finished Cells Filled 116 1 1096 26

Work in Progress 157 1/8 58 98

1807 26 40

1870 32 58

No cells Re-equipment

Shipped a/c Sales during February, 1913.

Cells:

66 - No cells @ 16 61 1096 26

Trays:

12 - 5 cell No trays @ 2 20 26 40

Parts:

As detailed in Ship Record 32 58

28

Cost of Cells Sold 185 1 3 58 4 02

Finished Cells Filled 116 1 3341 94

Work in Progress 157 1/8 242 08

1807 138 38

1870 103 70

No cells Re-equipment

shipped a/c Sales during February, 1913.

Cells:

327 - No cells @ 10 23 3341 94

Trays:

As detailed in Ship Record 138 38

Parts:

" " " " " 103 70

28

Cost of Cells Sold 185 1 18 73 3 39

Finished Cells Filled 116 1 1689 96

" " Assembled 117 1 8 15 40

Work in Progress 157 1/8 1014 03

1807 603 39

1870 410 64

No cells Re-equipment

shipped a/c Sales during February, 1913.

Cells:

327 - No cells filled @ 17 98 1689 96

120 - " " assd @ 6 12 8 15 40

Trays

As detailed in Ship. Record 603 39

Parts

" " " " " 410 64

28

Cost of Cells Sold 185 1 38 89 2 23

Finished Cells Filled 116 1 2772 04

Work in Progress 157 1/8 1 21 79

1807 6 20 25

1870 21 37

No cells Re-equipment

shipped a/c Sales during July, 1912

Cells:

276 - No cells @ 10 04 2772 04

Trays:

As detailed in Ship. Record 6 20 25

Parts:

" " " " " 21 37

28

Cost of Cells Sold 185 1 31 49 1 68

Finished Cells Filled 116 1 2936 51

" " Assembled 117 1 758 40

Work in Progress 157 1/8 2 69 77

1807 649 53

1870 720 24

No cells Re-equipment

shipped a/c Sales during February, 1913.

Cells:

293 No cells filled @ 10 07 2936 51

60 " " Ass @ 12 64 758 40

Trays:

As detailed in Ship Record 649 53

Parts:

" " " " " 720 24

28

Cost of Cells Sold 185 1 18 46 7 50

Finished Cells Filled 116 1 1684 10

Work in Progress 157 1/8 16 22 40

1807 918 75

1870 704 65

No cells Re-equip't

shipped a/c Sales during February, 1913.

Cells:

1734 - No cells @ 9 71 1684 10

Trays:

As detailed in Ship. Record 918 75

Parts:

" " " " " 704 65

28

Cost of Bills Sold	185	323 39		
Finished bills Filled	116		303 30	
Work in Progress 1807 10.00 / 1870 159.16	15	16	20 09	
Art bills & Equipment				
shipped at Sales during February, 1913.				
Bills:-				
15-Art bills @ 20.22	303.30			
Trays:-				
5-2 car tray @ 2 0/10	10.10			
Parts:-				
As detailed in Shp. Rec'd 964				

28

Cost of Bills Sold	185	2259 98		
Finished Bills Filled	116		2142 678	
Work in Progress	15	16	116 70	
1807	176.08			
1870	691.18			
Art bills & Equipment				
shipped at Sales during February, 1913.				
Bills:-				
1086-Art bills @ 1972	2142 678			
Trays:-				
As detailed in Shp. Rec'd 176.08				
Parts:-				
" " " " "	691.18			

28

Cost of Bills Sold	185	80 86		
Finished bills Filled	116		75 76	
Work in Progress	15	16	51 24	
1807	27.90			
1870	23.34			
Art bills & Equipment				
shipped at Sales during February.				
Bills:-				
12-Art bills @ 6.31	75 76			
Trays:-				
As detailed in Shp. Rec'd 27.90				
Parts:-				
" " " " "	23.34			

28

Cost of Bills Sold	185	1180 05		
Finished bills Filled	116		1162 53	
Work in Progress	15	16	38 55	
1807	334.17			
1870	204.38			
Art bills & Equipment				
shipped at Sales during February, 1913.				
Bills:-				
1109-Art bills @ 2 0/10	1162 53			
Trays:-				
As detailed in Shp. Rec'd 334.17				
Parts:-				
" " " " "	204.38			

28

Cost of Bills Sold	185	6949 47		
Finished Bills Filled	116		6366 64	
Work in Progress	15	16	582 83	
1807	310.61			
1870	272.22			
Art bills & Equipment				
shipped at Sales during February, 1913				
Bills:-				
1027-Art bills @ 6.22	6366 64			
Trays:-				
As detailed in Shp. Rec'd 310.61				
Parts				
" " " " "	272.22			

28

Cost of Billing Outfits Sold	185	498 70		
Work in Progress	15	16	498 70	
1870				
113-Billing Outfits shipped at Sales during February, 1913				

31

	Accounts Receivable		
	Chas. Scott, Consignment		
	Norfolk, Va.		
	Accounts Receivable		6479.39
	Edw. D. & Thos. Sup. Co.		
	To charge Chas. Scott, agent of the Edison Storage Battery Company, at Norfolk, Va. on consignment with all cells, cell accessories equipment, etc., either on hand at our Norfolk branch, or out on contract as per inventory dated 2/6/13 attached to our contract with Mr. Scott dated 2/12/13.		
In Stock (Ex-Hatteras)	29 Cs. small balance in stock boxes @42.50	1232.50	
"	1-Cs-6 " " " " "	50.50	
"	2-Cs-5 " " " " @32.50	65.00	
"	1-Cs-2 " "	12.00	
"	20-A8 cells — @26.00	520.00	
On contract	166-Cs. small " " " " @42.50	7055.00	
	1-Cs-6 " " " "	50.50	
	4-Cs-5 " " " " @32.50	130.00	
		9115.50	
	Less 20% & 20%	3321.58	
		5833.92	
Stock			
	14-Assorted Lamp Brackets	7.00	
	1 pr. E.D. Black Ref. Metal headlights	19.50	
	1 " " " " " Bldg. "	10.08	
	1 " " " " Brass & Enamelaud	15.75	
	1 Wells Roller clamp	9.00	
	1-E.D. & Co. Black Ref. Bracket	4.25	
	1- " " A7 Side Lamp	7.00	
	2- Edison Battery Box	4.00	
	1-4 gang Lt. Switch	1.30	
	2-C.P. Mo. & Connectors	.55	
	1-Long bone head hard	6.00	
	4-Packard Elect. Fusion Cable	4.00	
	2-Shelf Spark Plugs	1.30	
	1-Soot proof plug	.35	
	1-Rubber Mfg. Co. Hose with couplings & fittings	56.25	
	1-3 H.P. 2 A.P. Gas Engine	85.00	
	1-M.R.Co. & Co. Control Sprocket lift	11.00	
	1-10" wood pulley	.50	
	1-5" " "	.40	
	1-3" " "	.30	
	1-Nice Bell Ringing Transformer	3.50	
	2-Wall Brackets	1.00	
	3-Lamp Brackets	1.50	
	Forward.	7464.9	

	Forward	7464.9
	1-Shelf Spark Plug	.60
	1-Pendant & Lamp Socket	.75
	3-Glass Shades	6.00
	1 pr. M.B.Co. headlights	17.50
	4-E.D. Reflectors (2-Cs) & (2-Cs)	18.00
	1 pr. M.B.Co headlights 9"	9.00
	1 " " " 6"	7.50
	1 " " " 10"	12.50
	1 - Headlight 9"	7.50
	1-A38-E.D. Metal	4.25
	1- " " Black & Brass	4.25
	32-Shelf Spark Plugs	20.80
	7-Soot Proof Spark Plugs	2.45
	4-3 gang Lt. Switch Racks	.60
	1-2 " " "	.15
	1-Screw Socket	.20
	2-Std. Edison Sockets	.35
	4-Security Sockets	1.40
	2-C.P. flame plugs	.60
	1-Lab. Meter Thomson & Jennings for D.C. Ckt	2.00
	1-Layson from Vollmer & Hammatz	35.00
	2-100 Lamp 220 Volt 3 P.B. Thomson Switches	2.00
	1-3 " Switch Socket	.35
	4-Front Brackets	2.00
	2-Gas Heading & Brackets	.50
	2-Security Sockets with 15' Lamp Cord Ckt	1.00
	4-Wells Steering Wheel 1 Pitch Cutter	24.00
	1-Morton's adaptors, connections & brackets	10.00
	14-Brass Plate Staples	1.96
	19-Arlsons 2 gang pack switches	19.00
	10- " 1 " " "	3.60
	14- " 3 " " "	15.12
	4-Grossmann 1/2, 3/4, 1 1/4" & 1"	3.32
	9 - Gr. Sp. Brass Nut	13.23
	2 - 4 1/2 Ref. Brass Screws, 1" & 1 1/4"	1.75
	8 - 4 1/2 Sp. Brass Nut	10.32
	1-pr. E.D. Black & Brass	4.25
	1 " " Brass	4.00
	1 " Wells & Reflectors	1.80
	1 " " 7" "	3.60
	3-Metzglas Lt. Light fixtures	1.80
	8-E.D. Edis Globes	6.00
	1-Lamp inside bell globe	1.-
	4-Telephone Blocks 20 Volt	1.60
	26-Sorm & Holders	3.20
	31- " O "	3.16
	18 " T "	.50
	4-Impetton Shades	1.20
	32-Globes "	11.00
	Forward.	591.74

Forward.		594.74
14 Telephone Sets. N.S. Mell		574.
1. Rowe 9" Reflector		1.-
16 - Edison Pk Battery Cells		80.-
1 Sel Lighting Set		75
14 - 4 gang Cobbledick Reflectors		18.10
2 pr Cobbledick 2 gang sockets -		1.30
1 - Cooke 9" Reflector		4.50
1 - " 10" "		2.70
1 " 7" "		1.80
2 pr. G.E. Clock & Bracs. N.S.		6.50
1 " " Brass "		24.00
1 lot Marine Cable		22.50
250' Magnet Supplies "U"		4.69
20' Brass Armored Cable		.80
12 Mill Brackets		12.00
1 - 2000 Magnolies		7.89
6 - GK Light fittings		36.20
140 Edison Mazda Bulbs }		106.03
106 " " "		
96 " " "		39.36
255 - Screw Bases		3.39
1 - Moore Lt Lamps		5.00
1 - Magt fuses with telephone head		6.-
1 - Lot Brass		5.50
100' - Magnet Wire & duplex Flat		15.40
100' - " " " Round		40.-
1 pr Mills 10 - Lamps		12.-
300' - Magnet Wire & duplex Rd.		8.00
75' - " " " Flat		4.07
50' - Retard Magt Conversion		5.50
4 pr Flat		3.00
1 - Mr Edison Drilling Outfit		8.-
1 - Prodrill Chuck		10.-
1 - Stocking & Drum.		10.-
1 - Lot Copper & Iron Scrap		2.-
1 - Electric Truck (Thompkins) for Battery		300.-
300 watt Telephone Stand		15.
		1194.31
Less 40 & 10 %		548.84
		645.47
Summary:		
Cells.	$1323.94	
Stock.	645.47	1969.39

31

Furniture & Fixtures.			
1 - L. E. Smith Typewriter.	18	35.-	
Accounts Receivable			
Dr. Edw. Pk & Power Supplying Corp.	17		35.-
To credit the above a/c & charge Furniture & Fixtures with 1 L. E. Smith Typewriter received as Consgn from their Norfolk Branch.			
31			
Accounts Receivable		71.47	
Dr. Sundry Consignees			
Norfolk Va.			
Accounts Receivable			71.47
Dr. Edw. Pk & Power Supp. Corp.			
To credit the above company with all furniture & fixtures on hand at their Norfolk branch when taken over by the Edison Storage Battery Co.			
1 oil stove	2.50		
1 coal "	6.00		
1 damaged Electric fan	1.50		
3 gas stoves	12.00		
5 cash claims	15.00		
1 Small clock	2.50		
1 Typewriter Table	4.00		
1 Roller top desk	20.00		
1 Hall tree	3.-		
1 Lot rubber stocking	6.-		
1 Table	1.50		
1 Rocker-chair, cushion & plug-cord	5.60		
1 Small cord inlet	.75		
	153.35		
Less 40 & 10 %	68.88		
	71.47		

28

Accounts Receivable — Exp. 1 — 164.57

Elec. Quick Concessionaire

Norfolk Co.

Accounts Receivable — Exp. 1 — 164.57

L. Elec. Lt. & Pwr. Sup. Corp.

To credit the above company with all tools turned over to them. Sold, our agent, at their Norfolk Branch.

1 Set drills	3.00
1 Set keyhole saws	.50
7 files	1.00
1 small Stanley plane	.50
1 screw brace	1.25
7 wood bits	1.25
1 nail puller	1.00
1 sheet drill	.75
1 brace	1.-
1 pr tin snips	1.-
1 stillson wrench	1.-
1 hammer	.50
2 blacksing irons	1.-
1 level	.50
1 bit file	.50
3 cold chisels	.50
1 stillson wrench	.75
1 lead drill	1.50
2 glass scrapers	2.-
1 lock Rd. saw blades	1.75
1 steel square	.75
1 hack saw	1.50
1 sight rule	2.00
1 hand saw	.75
2 inspection lamps	1.50
1 set bits, auger & reamers	1.00
1 " reels	.75
1 pr angle iron	1.50
1 motor drill	15.-
1 auto creeper	1.50
1 hypsometer	2.-
1 level Rd. rod	2.50
1 stillson	.75
1 soldering & heating pail	75.-
1 pr pliers cutting	.75
1 shovel	.75
1 ladder	.75
3 stamping & letting sequences	30.-
1 set drift pins	3.50
1 hand drill	2.50
1 heavy steel	1.50
" wrench	2.-
1 buffer	1.-
1 set letting	10.-
1 heavy wire dresser	1.-
1 Motor Voltmeter	24.-
	304.75
Less 40 Rd. 10%	140.18
	164.57

28

Accounts Receivable — Exp. 1 — 707.20

Wm. J. Mountford Co. (Consignment)

Macon, Ga.

Accounts Receivable — Exp. 1 — 707.20

L. Elec. Light & Pwr. Sup. Corp.

To charge the Wm. J. Mountford Co. Macon, Ga., agent of the Excelsior Storage Battery Co. with all cells either on hand at our Macon Branch or let out on contract as per inventory of March 6th attached to our contract with them on same date.

On contract 30-Cu. steel batteries in stat. hrs @ 45%	540.00
In stock 6 " " " " " @ 45%	270.00
	810.00
Less 20 Rd. 20%	162.80
	707.20

28

Accounts Receivable — Exp. 1 — 1305.60

Shenandoah Motor Co., Consignment

1809-1809 W. Broad St.

Richmond, Va.

Accounts Receivable — Exp. 1 — 1305.60

L. Elec. Light & Pwr. Sup. Corp.

To charge the Shenandoah Motor Co. our agents in Richmond, Va. with all cells either on hand or let out under contract at our Richmond Branch, as per inventory of March 12th embodied in our contract with them of even date.

On contract 25-Cu. steel batteries in stat. hrs @ 45%	1062.50
In stock 23 " " " " " @ 45%	977.50
	2040.00
Less 40 Rd. 20%	734.40
	1305.60

28

Accounts Receivable — x Ent'd — 299.70

Brumby Storage, Consignment

Marietta, Ga

Accounts Receivable — x Ent'd — 299.70

Dr. Elec. Lt. & Power Sup. Corp.

To charge Brumby Storage, our agent at Marietta, Ga with all cells on hand or lot out under contract at our Marietta Branch as per inventory embodied in our contract with Adm of March 4, 1913

In contract	4 Bx 5 cell batteries invoiced Ins @ $23.50	382.50
In Stock	2 " 5 " " " " Ins @ 42	85.00
		467.50
	Less 30 & 10 %	168.30
		299.70

28

Account Receivable — x Ent'd — 18 -

Elmer-Ansell Co Consignment

Dr. Byrd

Atlanta, Ga

Accounts Receivable — x Ent'd — 18 -

Dr. Elec. Lt. & Power Sup. Corp.

To charge the Elmer Ansell Co of Atlanta, Ga., our agents at that place with miscellaneous furniture & fixtures disposed of by our Mr. H. L. Duncan. Money received on this sale was held up by Mr. E. M. Morris, agent of the store acct by us of non payment of February rent. Upon the settlement of this account the money will be forwarded to Chicago.

Chairs & table	8.00
Misc fixtures & lamps	10.00
	18.00

28

Account Receivable — x Ent'd — 4129.28

Elmer-Ansell Co

Atlanta, Ga

Accounts Receivable — x Ent'd — 4129.28

Dr. Elec. Lt. & Power Sup. Corp.

To charge the Elmer Ansell Co. Dr. Atlanta, Ga. our agents in that town with all cells and equipment either on hand or lot out under contract as per their inventory of February 28, 1913.

In contract	133 Bx 5 cell batteries in store boxes @ $42.50	5652.50
In Stock	18 " 5 " " " " @ 42.50	765.00
"	1 " 4 " " " " "	26.50
		6457.00
	Less 20 & 10 %	2322.72
		4129.28

1 Switchboard & fixtures	75.00	
Less 10 and 10 %	34.50	
	40.50	
1 Battery	10 -	50.50
The following is being returned & credit		
1000 ft. Cable	42.50	
1 power bell	15.00	57.50
		4357.28

28 × Ent. 65085

Accounts Receivable.
Expo. Austell Co
Atlanta, Ga.

Accounts Receivable × Ent. 65085
To Electric Power Sup. Corp.
To charge Expo. Austell Co.
with all accounts receivable outstanding as of date of change in ownership, deducting 50% for collecting and for accounts which will prove uncollectable
Total amount of the
as shown in detail in our contract with Expo. Austell Co 1301.70
Less 50% 650.85
650.85

28 × Ent. 1375.61

Accounts Receivable
Chas. Shirts.
Norfolk, Va.

Accounts Receivable × Ent. 1375.61
To Electric Power Sup. Corp.
To charge Chas. Shirts
with all collectable accounts outstanding on the books of the Elec. Power Sup. Corp. on March 1st as per statement as follows
Total amount due 3024.16
Amount deemed uncollectable by Mr Shirts 1495.70
1528.46
Less 10% 152.85
1375.61

28 × Ent. 68.58

Accounts Receivable
Shenandoah Motor Co.
Richmond, Va.

Accounts Receivable × Ent. 68.58
To Electric Power Sup. Corp
To charge the above acct with goods shipped them by Electric Power Sup. Corp amounting to $72.95 less allowance made by Mr Dennison of $4.00. An auto horn (3.50) included on the bill is being returned to charge. Upon its receipt proper credit will be issued. The balance is included in this point of March 1st

28 × Ent. 2749.41

Accounts Receivable.
Mottahan & Baker.
Washington, D.C.

Accounts Receivable × Ent. 2749.41
To Electric Power Sup. Corp.
To charge Mottahan & Baker, agents of the Carson Storage Battery Co at Washington D.C. with all accts, acct discounts & misc equipt either hand or not under contract as per their inventory of July 18th

In contract	62 doz 5 cell batteries in steel boxes	@ 42.50	2625.00
In Stock	15 " 5 " " " "	@ 42.50	637.50
			3262.50
	Less 20 & 20 %		652.50
			2609.46

Stock

40 pr.	Abt Gray & Davis Lamps	@ 20.00	800.00
4 "	B7 " " "	@ 7.00	28.00
1 "	B3 "		18.00
3 "	B3 "	@ 16.50	49.50
11 glasses for	B3 Lamps	@ .50	5.50
5 " "	B4 "	@ .70	3.50
5 " "	B3 "	@ .60	3.00
4 " "	B4 "	@ .45	1.80
6 " "	B7 "	@ .35	2.10
2 pr. 11"	Chase Reflectors	@ 7.80	15.60
4 " 10"	" "	@ 6.40	25.60
8 " 9"	" "	@ 5.40	43.20
5 " 8"	" "	@ 4.50	22.50
6 " 7"	" "	@ 3.60	21.60
6 " 6"	" "	@ 3.00	18.00
450' of	Abt Hayes Wire	@ 3.55 M	165.55
2700' "	of Rand " "	@ 35.20 M	95.20
1120' "	" " "	@ 54.00 M	60.48
918' "	" Abt " "	@ 49.00 M	45.11
250' "	Abt Angle " "	@ 18.00 M	4.50
100'	Reinforced Cord		2.00
120'	High Tension	@ .11'	13.20
24.	Abt Rack Brackets		5.-
10.	Cast Iron Sockets		2.-
4.	3" Brass Nipples		.40
3.	Empty Reels.		15.-
4.	Reels in use		16
17	Speedometer Lights		4.08
6	3" P.D.T. Battery Switches		6.00
3	Gas soldering irons		2.25
6	Inches Tape		1.50
			873.96

	Forward	872.96
	1 Electrolyte Drum	10.-
	2 Front Lenses Brackets	1.50
	2 Sheets Glass	.70
	3 Rail Cradles	1.50
	1 Plow Beam	2.00
	1 Lettering Iron	1.00
	3 Oil Can	.60
	1 Brace Drill	2.50
	1 Mimo Boiler	1.50
	3 C.B.J. Cutting Tools →	6.75
	3 Wood Pots →	1.50
	1 Set pipe tools & dies →	.40
	1 Jack Shimmer →	.15
	3 Wood Working Benches →	10.-
	1 Water Still →	45.-
	1 Air Compressor →	3.-
	2 Vises →	14.-
	1 Hanging panel, Voltmeter & Ammeter →	40.-
	1 " Ohm →	30.-
	1 for gas. car →	.95
	1 Amp & Volt Voltmeter →	10.-
	1 Paint Brush →	.50
	1 Bellows →	1.75
		1062.46
	Less 10%	189.19
		873.27
Sent to Pic	1 large filing cabinet	20.-
	1 small " "	9.-
	Rubber Stamp & pad	5.
	1 Swivel desk & chair	16.00
	2 Cane bottom arm chairs	4.50
	4 Leather back arm chairs	16.-
	1 Large Mating Table	12.-
	1 Display Table	6.-
	1 Swivel desk Chair	5.-
	1 Flat top desk	15.-
	1 Straight back chair	1.50
	5 Letter files	1.75
	1 Mail basket	.90
	1 Cuspidor	.50
	2-40 watt Metz lamps	4.80
	7-60 " " "	5.25
	18-25 " " "	9.90
	12-40 " Stalagmite	4.92
	1-2 light Pendant	3.00
	1 Uncle Sam display stand	9.00
		149.57
	Less 10 & 10%	27.27
Recap		
Cash	209.40	
Stock	591.27	
J.R.J.	80.74	
	879.41	

February, 1913.

	28			
Accounts Receivable		X	Bal 11	260.52
Mollenhauer & Baker				
Mellington & C				
Accounts Receivable		X	Bal 11	260.52
Sales L & Power Lip Corp				
Less charge Mollenhauer & Baker				
with all accounts receivable				
outstanding on date of change				
of ownership of Sales L &				
Power Lip Corp. deducting 50%				
for collection commissions				
& doubtful accounts.				
As shown on inventory				
attached to contract				
with them				
Less 50%	520.05			
	260.52			
	28			
Cost of Parts Sold		1870	2,202.85	
Work in Progress		1507		3,202.85
	1104.81			
1870	2078.65			
2795	19.46			
Miscellaneous trays				
parts & tools sold during				
February, 1913 as detailed				
on Shipping Record				
	28			
Mimo Ledger		25	1,105.19	
Finished Cells Filled		116		1054.92
Work in Progress		1507		50.27
1807	30.05			
1870	20.22			
As cells & equipment				
shipped c/o Mimo during				
February, 1913.				
Cells:				
116 cells @ 7.25	1054.92			
Trays:				
As detailed in Ship. Record	30.05			
Parts:				
" " " "	20.22			

28

Minor Ledger — 75 | 1,073.70

Finished Cells Filled. 116 | 996.60

Work in Progress 157 | 77.10

1807 26.40

1870 50.70

Also cells & equipment shipped at Mina during February.

Cells:-

60-Ah cells @ 16½ 996.60

Imp.

12-Sacs Ah Jars @ 2¾ 26.40

Parts:-

Ah detachable Strip Bend. 50.70

28

Service Dept Expenses 258 | 93

70-3

Work in Progress 157 | 93

1870

In charge Service Expense with cost of 2-Ah Jumpers shipped during February.

28

Research Dept Expenses 226 | 65

75-5

Work in Progress 157 | 65

1870

In charge Research dept with 1 bag of Filler Alone delivered them during February.

28

Factory Expense 217 | 295

15-6

Work in Progress 157 | 295

1870 285

5796 10

In charge 15-6 work 1900 Ah Ah 2-1261 Jumpers 285 replaced at depots during February.

28

Gen Goods. 75 | 28.32

Finished Cells Filled 116 | 28.32

In charge Gen Goods with 4-Ah cells shipped free of charge to customers during February.

4-Ah cells @ 7¼ 28.32

28

Mina Ledger. 75 | 365.89

Work in Progress 157 | 365.89

1807 176.78

1870 69.11

Material & Supplies 46 | 120.-

Mica trays, ammonia, drums, etc., shipped at Mina during February, 1913.

28

Gen Goods 75 | 103.22

Work in Progress 157 | 103.22

1807 41.91

1870 26.51

6028 5.60

2408 29.20

Jars, parts, solution & dry potash shipped during February free of charge to customers.

28

Factory Expense 217 | 1,521.35

15-6

Finished Cells Filled 116 | 1,521.35

10-Ah @ 7¼ 70.50

7-Ah @ 10¼ 70.28

1 Ah 1,327.77

Defective cells replaced free of charge to customers during February, 1913.

78						
Free Goods	750			51 60		
Finished Cells Filled	116					42 20
Work in Progress	157	1/6				8 40
1907 226						
1870 60						
86 cells & equipment given away during February.						
Cells:						
10-86 cells @ 4 22			42 20			
Trays						
2-5 cell Battery @ 4			2 36			
Parts:						
As detailed in Ship Record			6 04			
78						
Service Dept. Expense	258	1/9		23 95		
70-3						
Work in Progress	157	1/6				23 95
1870						
Miscellaneous Jumper & leg equipment shipped during February for use in Service Dept. As detailed in Shipping Record						
78						
Finished Cells Filled	116			142 83		
Work in Progress	119	1/6		7 40		
1907 50						
1870 24						
Cost of Cells Sold	185					150 23
86 cells returned after sales during February.						
Cells:						
23-86 cells @ 6 2			142 83			
Trays:						
As detailed in Ship Record			5 01			
Parts						
" " " " "			2 36			
78						
Finished Cells Filled	116			354 90		
Work in Progress	110	1/6		31		
1870						
Cost of Cells Sold	185					355 21
48 cells returned after sales during February, 1913						
Cells:						
26-48 cells @ 13 6			354 90			
Parts:						
As detailed in Ship Record			31			

78						
Finished Cells Filled	116			374 87		
Cost of Cells Sold	185					374 87
86 cells returned after sales during February.						
Cells						
9-86 cells @ 19 72			374 87			
78						
Finished Cells Filled	116			442 87		
Cost of Cells Sold	185					442 87
6-86 cells returned after sales during February, 1913.						
78						
Work in Progress	119	1/6		360 —		
1870						
Cost of Filling Outfits Sold	185					360 —
Filling Outfits returned after sales during February						
36-Filling Outfits 36 00						
78						
Finished Cells Filled	116			2520 48		
Work in Progress	119	1/6		20 48		
1907 1197						
1870 656						
Cost of Cells Sold	185					2540 96
86 cells & equipment returned after sales during February, 1913						
Cells:						
356-86 cells @ 7 08			2520 48			
Trays						
8-Case Metal trays @ 1 49			11 92			
Parts:						
As detailed in Ship Record			8 56			
78						
Finished Cells Filled	116			1195 92		
Work in Progress	110	1/6		4 60		
1907 765						
1870 196						
Cost of Cells Sold	185					1200 96
86 cells & equipment returned after sales during February						
Cells:						
72-86 cells @ 16 6			1195 92			
Trays						
12-5 cell trays @ 2 23			26 76			
Parts						
As detailed in Ship Record			19 61			

78

Finished bells filled.	116	29 11 60		
Work in Progress	119 1/2	24 15		
1907 13 24 1				
1870 1103				
Cost of bells sold.	185			293575
Bells returned as sold during February				
Bells.				
29 - bells @ 10 cts		2911 60		
Trays:				
As detailed in Ship Record.		13 17		
Parts:				
" " " " "		1103		

78

Finished bells filled	116	1088 14		
Work in Progress	119 1/2	13 68		
1907 768				
1870 595				
Cost of bells sold.	185			1101 77
Bells returned as sold during February				
Bells:				
82 - bells @ 13 cts		1088 14		
Trays:				
4 - 5 cell bell trays @ 17		7 68		
Parts:				
As detailed in Ship Record		5 95		

78

Finished bells filled	116	133 50		
Work in Progress	119 1/2	13 -		
1907 746				
1870 501				
Cost of bells sold.	185			146 50
Bx cells returned as sold during February				
Cells:				
50 Bx cells @ 2 cts		133 50		
Trays				
As detailed in Ship Record.		7 46		
Parts				
" " " " "		5 54		

75

Finished bells filled	116	1234 20		
Work in Progress	119 1/2	29 26		
1907 1610				
1870 1314				
Cost of bells sold	185			1260 46
Bx cells returned as sold during February, 1913.				
Bells:				
785 - Bx cells @ 1 cts		1234 20		
Trays:				
As detailed in Ship Record		16 10		
Parts:				
" " " " "		13 26		

78

Work in Progress	119 1/2	2070 48		
1907 884 94				
1870 1178 18				
2796 2 36				
Cost of Parts sold.	19			2070 48
Minor trays, parts, details, etc returned as sold during February as per details in Shipping Record.				

78

Finished bells filled	116	1196 50		
Work in Progress	119 1/2	17 46		
1907 1197				
1870 55				
Minor Ledger.	76 Eff			1213 96
Bx cells returned as sold during February				
Bells:				
149 - Bx cells @ 7 cts		1196 50		
Trays:				
6 - 5 cell trays @ 1 cts		11 97		
Parts:				
As detailed in Ship Record.		5 49		

78				
Finished Cells Filled	116		136.50	
Memo Ledger	78			136.50
10 doz cells returned at cost				
Memo during February.				
10 doz cells @ 13.65		136.50		
78				
Finished Cells Filled	116		2188.72	
Work in Progress	119		46.53	
1907 21.60				
1870 14.53				
Memo Ledger	78			2234.85
As cells & equipment returned as Memo during February				
Cells:-				
218 - Ac cells @ 10.04		2188.72		
Trays:-				
20 - 4 cell trays @ 1.58		31.60		
Parts:-				
As detailed in Ship. Record		14.53		
78				
Finished Cells Filled	116		211.68	
Work in Progress	119		9.53	
1867 5.90				
1870 3.63				
Memo Ledger	78			221.21
As cells & equipment returned as Memo during February				
Cells:-				
19 - Ac cells @ 11.14		211.68		
Trays:-				
5 - 5 cell trays @ 1.18		5.90		
Parts:-				
As detailed in Ship. Record		3.63		

78				
Finished Cells Filled	116		291.96	
Memo Ledger	78			291.96
As cells & equipment returned as Memo during February				
Cells:-				
22 - Ac cells @ 13.27		291.96		
78				
Finished Cells Filled	116		64.08	
Memo Ledger	78			64.08
As cells returned as				
Memo during February				
24 - Bz cells @ 2.67		64.08		
78				
Work in Progress	119		713.39	
1867 411.59				
1870 234.00				
6.98				
Memo Ledger	78			713.39
Memo trays, parts,				
Sulator, etc. returned on				
Memo during February as				
detailed in Shipping Record				
78				
Work in Progress	119		16.90	
2.86 90				
6.08 10				
Service Dept Expenses 7-8	78	E. 1		16.90
Memo Material &				
to credit of Service Expenses				
during February as per				
Shipping Record				
2 - to Sulator @ 08		16.00		
2 - gal Edbert @ 45		90		
78				
Equipment of Memo Ledger	78		47.33	
Memo Ledger	78			47.33
To change of Equipment				
charge sold 19 Bz cells charged				
off Memo Ledger in February				
as per detail in Ship Record				
Cells:-				
19 - Bz cells @ 2.43		46.20		
Trays:-				
2 - 5 cell trays @ 1.18		2.36		
Parts:-				
As detailed in Ship Record		1.77		

78					
Allowances	303 / 116		100 00		100 00
Finished Cells Filled To charge Allowances with 1 Ah cell returned for repairs by Anderson Elec. Car Co for repairs. Cell scrapped & replaced. Bill on Inv. 4727. Inv. cancelled by Cr 1279					
78					
Allowances	303 / 116		7 08		7 08
Finished Cells Filled To charge Allowances with 1 Ah cell returned for repairs by Anderson Elec Car Co. Cell scrapped. replaced & bill on Inv 6239. Cancelled by Cr 1278					
78					
Advertising Expenses 70-3	740 / 157	Sp 1 / 1/3	58		58
Work in Progress 6035 To charge Adv Exp with 50th Electrolyte @ 0.58 returned by H. L. Rice to it Boston Elec Show Inv Cr 1258 in favor of Keller.					
78					
Allowances	303 / 116		100 00		100 00
Finished Cells Filled To charge Allowances with 1 Ah cell returned for repairs by Studebaker Co. Cell scrapped, replaced & bill to above on Inv. 6159. Cancelled by Cr. 1275					
78					
Allowances	303 / 116		70 08		70 08
Finished Cells Filled To charge Allowances with 2 Ah cells @ 10 returned for repairs by Anderson Elec Car Co. Cell scrapped, replaced & bill to above on Inv 4727. Cancelled by Cr 1273					

78					
Free Goods	760 / 157	/ 1/3	56		56
Work in Progress 1670 To charge Free Goods with 12 lbs @ 0.47 to credit bill to Robinson Cartly on Inv. 6938. Cancelled by Cr 1107. To Credit @ 0.47 56					
78					
Free Goods	760 / 157	/ 1/3	23 40		23 40
Work in Progress 1670 To charge Free Goods with 5 cells Co Mercury Tanks @ 2 lbs billed to Smith-Mixter Engineering Co on Inv. 1665. Cancelled by Cr 1174					
78					
Allowances	303 / 116		100 00		100 00
Finished Cells Filled To charge Allowances with 1 Ah cell returned for repairs by Artemas Ward. Cell scrapped, replaced and billed on Inv 1100 Cancelled by Cr 1101					
78					
Service Depots Expense 70-3	783	Sp 1	67 50		
Work in Progress 1670 To charge Service Expense with difference between inventory of Electrolyte on hand 1/30/13 and amount consigned to them on January 10th. (1000 lbs) 1250 lbs @ 0.056 67 50					67 50
78					
Allowances	303 / 116		7 08		7 08
Finished Cells Filled To charge Allowances with 1 Ah cell returned for repairs by F. P. Cutler. Cell scrapped, replaced & bill on Inv. 5376 1/30/13. Cancelled by Cr. 1136 2/18/13					

	78			
Profit & Loss	179	1505 89		
Accounts Payable	109			1505 89
Thomas A. Edison				
Treasury Dept.				
5th Instalment				
N.J.				
To charge Profit & Loss with State tax of 1% levied on income of Edison Storage Battery Company for year ended Dec. 31st, 1912				
	78			
Accounts Payable	109	38000 —		
Edison Phono Works				
Note Payable	119			38000 —
To charge Edison Phono Works with 3 renewal notes rendered in their favor as follows:				
July 8th		20000.00		
" 28th		18000.00		
	78			
Other Interest	79	760 —		
Accounts Payable	109			760 —
Edison Phono Works				
To credit Edison Phono Works with discount on notes falling due July 8th & 28th				
	78			
Profit & Loss	179	6260		
Adjustment of Mono Ledger	78			6260
To charge P. & L. with all charges off on Mono Ledger from Oct. 1st, 1912 to July 30, 1913.				
	78			
Other Interest	79	625997		
Thomas A. Edison	178			625997
To credit Thomas A. Edison with approximate amount of interest to be billed us to date on our crate balance in his acct.				
	78			
Interest on Funded Debt Accrued	78	10000 —		
Matured Interest on Funded Debt	114			10000 —
To charge Interest on Funded Debt with interest accruing on bonds during March, April, May & June 1913.				

	78			
General Expenses	77	1,118,1105		
Administration & General Expenses	73		132759 53	
Rent	74		18188 —	
Taxes	75		2246 70	
Insurance	76		1212 82	
Interest on Funded Debt	78		30000	
Other Interest	79		3,613 2000	
To transfer all General Expenses applied on cell cost to our common acct.				
	78			
Reserve for General Expenses	17	161758 16		
General Expenses	77			161758 16
To credit General Expenses with expenses applied on our cost during year ended July 30, 1913.				
	78			
Reserve for Factory Expenses	165	330 130 36		
Factory Expenses	27			330 130 36
To credit Factory Expenses with factory & fixtures applied on all cost during year ended February 28th, 1913.				
	78			
Reserve for Factory Expenses	165	41752 90		
Depreciation of Plant & Equipment	83			41752 90
To charge Reserve for Factory Expenses with depreciation of Equipment during the year ended July 30th, 1913.				
	78			
Factory Expenses	27	41752 90		
Reserve for Factory Expenses	165			41752 90
To charge Factory Expenses with balance in Reserve for Factory Expenses on 7/30/13.				

28

Profit and Loss.	396	4430.77			
Reserve for Bad Debts, etc.	179			4430	77
To set up reserve of $500.00 to take care of bad debts, etc which are cancelled during the coming fiscal year 1913-1914.					

28

Cells on Hand	115	153547.52			
Finished Cells Filled	116		133060.52		
" Assembled	117		19825.22		
Misc. Ledger	28		1859.48		
			153547.52		

In charge of Cells on hand with balances showing in the three above acts on Feby 28th, 1913.

28

Inventory	38	1481463			
Profit and Loss.	179	6401.11			
Cells on Hand.	118		153547.52		

In charge Inventory with the physical inventory of cells on hand on Feby 28 and Profit and Loss with difference between book recorded inventory.

28

Inventory	38	97860 -			
Profit and Loss.	179		1071.84		
Material and Supplies	116		96788.16		

In charge Inventory with the physical inventory of stock on hand in stores on Feby 28th 1913. Material and Supp. created for balance shown in acts 116 and 118 and Profit and Loss with difference.

28

Inventory	38	5498.27			
Defective and Obsolete Stock	117		5498.27		

In charge inventory with defective and obsolete stock on hand Feby 28th 1913.

28

Work in Progress Department	150	$ 865211			
Profit and Loss	179			8652	11

Department of Work in Progress as detailed in Cost Ledger with physical inventory as of Feby 28th 1913.

28

Inventory	38	2342274.49			
Work in Progress	150		2342274.49		

In charge Inventory with balance in Work in Progress as per physical inventory of Feby 28th 1913.

28

Profit and Loss	179	814.46			
Shipping Expense	181			814	46

In charge Profit and Loss with difference in inventory of packing supplies on hand Feby 28th as of Feby 28th 1913.

28

General Expense	149	19942.11			
Reserve for General Expense	171	6439.57			
" " Factory "	161	15025.65			
Factory Expense	147			3561.01	
Profit and Loss	179			38851.57	

Final adjustment of Factory and General Expense with Cost inventory as of February 28th 1913 amounting to $38879.13.

Cost on hand opening	1217.08
" " Shop Orders	401.61
" " Stay Parts	306.46
	1878.13
Factory Exp of 116 75%	15025.65
General " 50%	6439.57

28

Inventory	38	21465.22			
Reserve for General Expense	171			6439	57
" " Factory Expense	161			15025	65

In charge Inventory with Factory and General Expense mentioned 2/28/13.

78

Sales of Cells & Accessories	309	120754950			
" " Parts	312	21267416			
" " Assembling Batteries	316	1394610			
" " Scrap	320	1087513			
Cell discounts	940	4003650			
Rept	770	5572484			
Profit & Loss	179	17672751			
Profit & Loss	179			211462778	
Cost of Cells Sold	185			146158365	
Parts	187			17941613	
Selling Expense	221			9034461	
General Dept Expense	226			5362142	
Shipping Expense	231			1831107	
Advertising "	234			6402791	
Agency Goods	750			4176341	
Service Dept Expense	258			7050496	
Laboratory Experimental	265			4920178	
Cash discounts	940			2011034	
Guarantee	297			2915724	
Allowances	300			8101141	
Income					

Transfer of Income accounts for year ended February 28th 1913 to Profit & Loss

78

Sales of Selling Outfits	318	691120			
Profit & Loss	179	691120			
Cost of Selling Outfits Sold	188			691120	
Profit & Loss	179			691120	

Transfer of Selling Outfit Sales for year ended February 28th 1913.

78

Cost of Cells Sold	185	618883			
Factory Overhead Expense	199			618883	

To charge Cost of Cells Sold with cost of overhead applied into Factory during February 1913

78

Plant & Equipt Inventory, General	99	10439794			
Patterns & Drawings	84			595821	
Special Orders	57			2097573	
Plant & Equipment	58			5795522	
Equipment Outside	85			152562	
" Loaned	96			119-	
" Salesmen & Demonstrators	87			49949	
Furniture & Fixtures	98			1213796	
Auto Charging Station	105			63570	
Land & Buildings	82			15250	

To charge Inventory with value of all Plant & Equipment as shown on the books on Feby 28th 1913

78

Reserve for depreciation of Plant & Equipt	116		41752 90		
Plant & Equipment General Inventory	99			41752 90	

To credit Plant & Equipt with 6% deduction for depreciation deducted during present year.

78

Profit & Loss	179			6439821	
Plant & Equipment General Inventory	99			6439821	

To charge Profit & Loss with difference between physical inventory of P & E. as per Profit & Loss figures.

Book figures		76765501
Physical Inventory		
Special Orders	2097573	
Patterns & Drawings	25000.00	
Equipt Outside	2171.76	
" Loaned	119.00	
" Salesmen	499.49	
Furniture & Fixtures	7541.30	
Auto Charging Station	635.70	
Plant & Equipt	10326310.85	6982656
		6439821

February 1913

25

Profit and Loss		346	954 48	
	Merc. Loss	140		954 48
	J. R. Bailey Pub. Co.			
	In change Profit and Loss			
	with original bottoms sent to			
	Bailey on Merc. as per his			
	this date of 5/7/13 to Mr. Moore.			
	7 Sh. cost @ 7.50	52.50		
	45 Sh. @ 10.00	450.00		
		954.48		

28

Profit and Loss		346	590 20	
	Accounts Receivable	10		590 20
	Adams & Elliott Co.	1.50 W.O.		
	Brown Auto Co.	4.50 W.O.		
	Arch Bailey Co.	7.80 W.O.		
	Electric Vehicle Co.	1.20 W.O.		
	C. E. Fowler	1.00 W.O.		
	McCluskey	6.18 W.O.		
	A. J. Leach	10.70 W.O.		
	Robt. Mead Co.	51.70 W.O.		
	M. B. Paine	35. W.O.		
	J. C. Parker Sons	9.00 W.O.		
	Pennsylvania R.R. Co.	18.50 W.O.		
	Royal Electric Garage	3.60 W.O.		
	H. H. Starks	1.50 W.O.		
	Standard Boston Auto Co.	32. - W.O.		
	Third Ave. Ry. Co.	27.50 W.O.		
	Trinity & Bergen Valley R.R. Co.	.20 W.O.		
	Worsley Storage Co. Conn.	10.10 W.O.		
	" " " Chg.	3.50 W.O.		
	~~Lincoln Motor Co.~~ J. E. Riley	5.00 W.O.		
	Electric Veh. Co. Portland Oregon	1.20 W.O.		
	Lewis Lewis & Magill Co.	.09 W.O.		
	A. Currie	.40 W.O.		
	J. M. Harris	.50 W.O.		
	J. M. O'Brien	.75 W.O.		
	L. Lomsray	.50 W.O.		
	H. Todd	1.60 W.O.		
	Canadian Vehicle Co.	70.25 W.O.		
	In change Profit & Loss with			
	sundry accounts receivable written off.			
	All is the book compiled by Messrs.			
	Pickard & Rice & approved by			
	M. Cochran			

March 1913.

		-1-					
Finished Goods		Bills Receivable		119195-			
Memo Ledger				12559.63			
		Inventory		18542.15			
		Factory Supplies on hand as per Inventory taken at Inventory of Office on hand 3/31/13				148296.63	
		31					
Insurance		Insurance Unexpired	791 / 190		139.59		139.59
		To charge Insurance with proportion of Insurance expiring during the month of March 1913					
		31					
Taxes		Taxes accrued	660 / 250		700-		700-
		To charge Taxes with estimated proportion of Taxes accruing during the month of March 1913					
		31					
Interest on Funded Debt		Interest on Funded Debt	700		7500-		
		Interest on Funded Debt accrued but not due	735				7500-
		To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during March 1913					
		31					
Allowances			156		71.28		
Factory Expense			750	E	159.57		
do 15-6							
Advertising			795	E	8.70		
do 50-3							
Spare Goods			600		7.68		
		Work in Progress	600	E			537.23
		1560					
		Factory Expense	750		E		7.68
		15-3					
		To credit 1560 with cars repaired free of charge for customers during March 1913 and 15-3 for current					

March 1913

31

Sales of Cells & accessories — 119.16

A 20 — 7775
A 12 — 4691

Accounts Receivable — 119.16

Ramadan Co.
To credit Ramadan Co.
a 7½% special allowance on cells shipped to them during Mar. 1913

Mar.	24	Invoice 6643	to A 2	963.36
"	4	" 6644	to A 2	963.36
"	18	" 6581	to A 2	1896.32
"	8	" 6582	to A 2	963.36
				4786.43

February 28, 1913

Bags & Lines — 960 — 277.19

Memo Ledger — 960 — 277.19

E. M. Brown	10 Barrels	
J. L. Hayes	5 "	
Thomas Motor Co.	5 "	
Mad Hatter	17 "	
R. Johnson	1 Ab	
C. J. Moore	5 Bb	
M. B. Newman	1 Ab	
M. Allison	1 Ab	
Jaques Auto Co.	1 Bb	
Manual Motor Co. Co.	1 Ab	
United States Express Co.	7 Ab	
Self Duty	5 Bb	

To cover Memo Ledger with accounts authorized by Mr. Bulman to be charged to A/R as per Memo of Sept 1/3.

114 Cells @ 1½		171.00
9 Ab " @ 7½		67.50
1 Ab " @ 10¢		10.00
5 Bb " @ 2½		12.50
		277.19

March 1913

-1-

Special Orders	30	703 715.73		
Patterns & Drawings	170	75 000 —		
Equipment Outside	171	2 171.76		
" Loaned	172	419 —		
" Laboratory & Inspection	173	499.49		
Furniture & Fixtures	174	7 541.30		
Auto Charging Station	303	658.70		
Plant & Equipment	1	1 158 210.85		
Plant & Equipment Annual Inventory	110			691 246.83

Inventory of Plant & Equipment as July 31st 1913.

Depreciation of Plant & Equipment — 370 — 349 173 — 349 173

Reserve for Depreciation of Plant & Equipt. 918

To depreciate the value of Plant & Equipment by 1% of 1% of its total value as shown on the physical inventory of Aug. 31st 1913 as follows:-

Special Orders	703 715.73
Patterns & Drawings	75 000.—
Equipment Outside	2 171.76
Loaned	419.—
Laboratory & Inspection	499.49
Furniture & Fixtures	7 541.30
Auto Charging Station	658.70
Plant & Equipment	1 158 210.85
	691 246.83
1% of 1% of 691 246.83	349 173

31

Cost of Cells Sold — 350 — 21 779 — 19 933

Finished Cells Sold — 110 — 19 933
Work in Progress — 60 Ab — 1 896

1807	16.64
1870	7.32

B6 Cells & Equipment shipped as sales during March 1913

83 B6 cells @ 6.01	19 933	
Drawing	16.64	
Parts	7.32	

March 1913

31

Finished Cells Filled 110 136554.19
Finished Cells Accumulated 170 130588.09
Work in Progress 60 E 5966.12
6078

To charge Finished Cells Filled with cells filled with electrolyte during March 1913, as follows:-

			Wire Cost	Electrolyte	Total Cost
4063	A4 cells @	6.9334	28.209.07 @ .94	118607	29469.14
1933	A6 "	9.7651	13936.41 " .43	5905	13612.46
187	A6H "	9.3763	1846.91 " .36	104.97	1951.63
5083	A8 "	12.8479	26947.76 " .58	1512.94	28163.90
1924	A8H "	13.0358	25080.88 " .94	1423.96	26504.84
147	A10 "	15.7519	2233.93 " .73	103.66	2337.59
388	A12 "	19.1208	7418.87 " .87	337.26	7756.13
2373	B2 "	2.5863	6097.97 " .09	219.07	6317.04
4344	B4 "	4.1015	17345.26 " .17	716.93	18062.19
414	B6 "	5.6921	2356.53 " .24	99.36	2455.89
			130,585.07	5968.12	136,553.19

31

Cost of Cells Sold 350 33552.70
Finished Cells Filled 110 E 31445.55
Work in Progress 60 E 210.65
1807 130.32
1870 80.33
A8H Cells & Equipment shipped as sales during March 1913
305 A8H cells @ 10.31 3144.55
Scrap 130.32
Parts 80.33

31

Cost of Cells Sold 350 18003.50
Finished Cells Filled 110 16388.01
" Accumulated 170 831.60
Work in Progress 60 E 783.89
1807 478.48
1870 307.41
A4 Cells & Equipment shipped as sales during March 1913
2373 A4 cells filled @ 7.19 16388.01
170 A4 " Dry " 3.93 831.60
Scrap 478.48
Parts 307.41

March 1913

31

Finished Cells Accumulated 170 783.15
Finished Cells Filled 110 831.60
Work in Progress 60 E 44.40
a/c 6078

To charge Finished Cells Accumulated with 60 A8H Cells transferred to "Finished Cells Filled" in error on Journal #406
As shown:-

1924	A8H cells @	13.0358	25080.88 @ .94	1423.96	26504.84
Should be	1984	A8H " "	13.0358	25798.93 " .94	1399.36	27198.29
Difference	60	A8H " "	13.0358	782.15 " .94	44.40	826.55

31

Cost of Cells Sold 350 7690.99
Finished Cells Filled 110 6183.00
" Accumulated 170 783.60
Work in Progress 60 E 783.59
1807 417.75
1870 307.84
A8H Cells & Equipment shipped as sales during March 1913
450 A8H filled @ 13.74 6183.00
60 A8H dry " 13.04 782.40
Scrap 417.75
Parts 307.84

31

Cost of Cells Sold 350 8387.76
Finished Cells Filled 110 8400.48
Work in Progress 60 E 478.78
1807 791.35
1870 186.93
A10 Cells & Equipment shipped as sales during March 1913
536 A10 cells @ 16.78 8922.48
Scrap 791.35
Parts 186.93

31

Cost of Cells Sold 350 4407.07
Finished Cells Filled 110 404.40
Work in Progress 60 E 19.67
1807 10.19
1870 9.48
A12H Cells & Equipment shipped as sales during March 1913
36 A12H cells @ 10.44 404.40
Scrap 10.19
Parts 9.48

31

Operations to Electric Packers Sup. Corp. 078 — 8 10

Mortgage Assumed 60 — 7 06

4260 901

6078 6061

Factory Expenses 054 — 1 00

15-3

bal. of repairing 20 Ab cells returned from Acapulco branch. See R.D. 1187.

31

Accounts Payable 016 ✓ — 76 —

Thos. A. Edison, Inc.

Material & Supplies 96 — 76 —

To cancel Consignment Invoice #36036 of T. A. Edison, Inc which was passed to their credit on Vol. 1. 407

-1-

Material & Supplies 96 — 97560 —

Respective Merchandise Stock 100 — 5498527

Mortgage Assumed 60 — 224227 69

Reserve for Factory Expenses 040 — 15075 65

" " General " 500 — 6029 57

Inventory 090 — 359050 98

To credit Inventory and charge the various accounts with all supplies and parts etc. on hand as per inventory of February 28th, 1913.

31

Cost of Cells Sold 050 — 5790 64

Finished Cells Filled 110 — 15977 74

Work in Progress 60 — 697 70

1807 370.67

1870 327.03

By Cells & Equipment shipped a/c sales during March 1913

1777. By @ 7.67 13397.74

Drawp 370.67

Parts 327.03

31

Cost of Filling Outfits Sold 060 — 47 71

Work in Progress 60 — 47 71

1870

57 filling outfits shipped a/c sales March 1913

-1-

Finished Cells Filled 110 — 1174138 —

1733 Ac cells @ $7.29 61 — 12631 29

105 Ab " @ .74 " — 78 35

2871 Ac " @ .90 " — 2582 10

345 Ab " @ .90 " — 3727 15

1061 Ac @ .90 " — 13906 71

797 Ab " @ .84 " — 10871 08

502 Ac @ .90 " — 8147 46

110 Ab " @ .85 " — 7 00 —

916 Ac @ .90 " — 15071 68

29 Ab " @ .90 " — 585 08

1566 Ac @ .85 " — 11513 22

2142 Ac @ .90 " — 9301 96

177 Ab @ .90 " — 1065 17

75 Ac @ .90 " — 81 94

11741 38 00

Finished Cells Assembled 120 — 12155 63

123 Ac @ .85 " — 105 81

38 Ac @ .95 " — 36 28

51 Ac @ .95 " — 48 62

415 Ac @ .90 " — 373 50

56 Ab @ .85 " — 63 60

1172 Ac @ .85 " — 3333 66

2 Ac @ .85 " — 3 40

565 Ac @ .85 " — 1307 90

245 Ac @ .85 " — 1001 50

1 Ac " — 5 70

12155 63

Mono Cells 130 — 1552450

Inventory 140 — 1151146 13

To credit Inventory and charge the various cell accounts with cells on hand as per inventory of February 28th 1913.

31

Cost of Cells Sold 050 — 8779 65

Finished Cells Filled 110 — 7155 72

Work in Progress 60 — 1073 93

1807 767.31

1870 306.62

By cells & Equipment shipped a/c sales during March 1913

1668 By @ 4.29 7155 72

Drawp 767.31

Parts 306.62

31

Finished Cells Assembled		100	165	37	79			
Work in Progress		60				165	37	79

To credit Work in Progress with cost of cells assembled during March 1913 as follows:-

1002 A2 cells	99 766.97
1649 A6 "	16 083.60
136 A6H "	1 343.32
2109 A8 "	27 158.32
2932 A8H "	36 917.52
140 A10H "	2271.78
1784 A12 "	24 551.14
2188 B3 "	5658.47
4816 B6 "	19 752.30
413 B6 "	735.09
	165,379.79

31

Cost of Cells Sold		350	6	56	00	1		
Finished Cells Filled		110				6	24	66
Work in Progress		60				32	6	09

1870	24.37
6078	32.70

Material & Supplies	58		9 30

C14 Cells + Equipment shipped ap sales during March 1913

192 C14 cells @ 32.42	6224.64
Parts	24.37
1500# solution @ .0558	83.70
2 Drums . 4.65 ea.	9.30

31

Cost of Parts Sold		360	3	11	57			
Work in Progress		60				3	11	57

1807	385.64
1870	947.51
2796	11.75
6078	1770.37

Scraps + Parts shipped ap sales during March 1913

Scraps	385.64
Parts	947.51
117.5 gals Epsoick @ .10 gal	11.75
3174 lbs. solution " .0558#	1770.37

31

Cost of Cells Sold		350	18	70	58	9		
Finished Cells Filled		110				17	34	70
Work in Progress		60				8	6	19

1807	560.68
1870	303.51

A6 cells + equipment shipped ap sales during March 1913

1717 A6 cells @ 10.10	17,341.70
Scraps	560.68
Parts	303.51

31

Cost of Cells Sold		350	15	67	94			
Finished Cells Filled		110				14	99	80
Work in Progress		60				6	9	14

1807	366.79
1870	327.35

A8 cells + equipment shipped ap sales during March 1913

1120 A8 cells @ 13.39	14996.80
Scraps	366.79
Parts	327.35

31

Cost of Cells Sold		350	12	47	13			
Finished Cells Filled		110				11	88	6
Work in Progress		60				5	9	13

1807	269.31
1870	327.82

A12 cells Equipment shipped ap sales during March 1913

600 A12 cells @ 19.81	11 886.00
Scraps	269.31
Parts	327.82

31

Spare Goods		400		55	00			
Work in Progress		60					55	00

1870	47.52
2408	6.90
6078	5.58

Parts shipped Spares during March 1913

Scraps	47.52
2 #6 Brass drag & bolt @ 3.45 ea	6.90
100# solution " .0558	5.58

31						
Advertising	394	Jr		06		
50-3						
Work in Progress	60	K				06
1870						
bft #14 D.B. cells shipped during March 1913 to exhibit at Chicago, Ill.						
31						
Factory Expense	394	Jr	7739			
15-6						
Finished Cells Filled	110				7739	
One A4 + two A6 cells shipped during March 1913 free of charge to replace cells scrapped						
1 A4 cell @ 7.19	7.19					
2 A6 " " 10.10	20.20					
31						
Service Dept. Expense	406	Jr	97 70			
70-3						
Work in Progress	60	K			97 70	
1870	13.50					
boxes	83.70					
Material drawn by Service Dept during March 1913						
Parts	13.50					
1500# solution @ .0558	83.70					
31						
Factory Expense	394	Jr	7 73			
15-6						
Work in Progress	60	K			7 73	
1870						
Misc. parts shipped Grafton during March 1913 to replace defective parts						
31						
Finished Cells Filled	110			19 19		
Work in Progress	60	K		7 22		
1807	1.18					
1870	1.04					
Cost of Cells Sold	350				19 41	
B4 cells requirement returned during March 1913						
11 B4 cells @ 1.79	19.19					
Spray	1.18					
Parts	1.04					

31						
Finished Cells Filled	110			48 84		
Cost of Cells Sold	350				48 84	
3 A10 cells returned during Mar. 1913						
3 A10 cells @ 16.28	48.84					
31						
Finished Cells Filled	110		1797 80			
Work in Progress	60	K	7 67			
1807	56.46					
1870	19.21					
Cost of Cells Sold	350				1873 47	
A6 cells requirement returned during March 1913						
178 A6 cells @ 10.8	1797.80					
Spray	56.46					
Parts	19.21					
31						
Finished Cells Filled	110		1056 93			
Work in Progress	60	K	37 93			
1807	18.79					
1870	14.16					
Cost of Cells Sold	350				1094 86	
A4 cells requirement returned during March 1913						
149 A4 cell @ 7.09	1056 93					
Spray	18.79					
Parts	14.16					
31						
Finished Cells Filled	110		2 67			
Cost Cells Sold	350				2 67	
B2 cell returned during March 1913						
1 B2 cell @ 2.67						
31						
Work in Progress	60	K	27 14			
1870						
Cost of Parts Sold	366				27 14	
Misc. parts returned during March 1913						
31						
Work in Progress	60	K	46 -			
1870						
Cost of Filling Outfits Sold	360				46 -	
Filling outfits returned during March 1913						
5 F.O.	46.00					

31

Finished Cello Filled — 110 — 57.52 — 57.52
Memorandum Ledger — 140 — G
A+ cello returned a/c Memo.
during March 1913
8 A+ cellos @ 7.19 — 57.52

31

Material Supplies — 98 — 20-
Memorandum Ledger — 140 — G — 20-
Two drums returned a/c Memo.
during March 1913

31

Plant and Equipment. Outside — 176 — 117-
Plant and Equipment — 200 — 117-
To charge Plant and Equipment
Outside with one -1- West Variable
Rheostat shipped to New York
Power Station during Mar 1913

31

Spare Goods — 400 — 97 — 97
Work in Progress — 60
1870
To charge Spare Goods
with Misc. parts filled on
Inv. 3-447 and credited on
Cr. Inv. 3-104
7 A+ Racks @ .35ea .70
7 A+ Spacers @ .135ea .97

31

Allowance — 236 — 734 — 734
Work in Progress — 60
1870
To charge Allowance
with Misc. parts filled on Inv.
6544 Nov. 1912 and credited on
Cr. Inv. 3-94
6 A+ Connector .83
6 A+ 6" Jumper 1.51

31

Accounts Payable — 216 — $1,000-
Edison Phono Works
Notes Payable — 250 — $1,000-
To charge Edison Phono
Works with our March 8th re-
newal note for $73,000.00 and our
March 25th renewal note for
$18,000.00 - both in their favor

31

Other Interest — 286 — 83.67
Accounts Payable — 216 — 83.67
Edison Phono Works
To credit Edison Phono
Works with discount $467.67 on
4 months note for $75,000.00
falling due March 8th and
renewed for $73,000.00 - and
discount $366.00 on 4 months
note for $19,000.00 falling due
March 25th and renewed for
$18,000.00

31

Cost of Cello Sold — 353 — 140.41
Factory Assembling Expenses — 354
To charge Cost of Cello
Sold with cost of assembling
cello units Factories during Mar '13

31

Factory Expenses — 355 — G — 136.57
357

Shipping Expenses — 356 — G — 136.56
358

Operation of Trucks — 370 — 43.13
To distribute proportionately
between incoming and out-
going freight the cost of truck
operation during March 1913

31

Furniture & Fixtures — 166 — 60-
Plant & Equipment — 200 — 60-
To correct error in
distribution of No. 3-443 - J.A.E. Inc.
Bill #4836 for 1 Universal
Dictating Outfit etc. for H. H. Smith.
Research Dept.

31

Sales of Cello & Accessories — 400 — 109.50
Accounts Payable — 216 — 109.50
Miller Piano Distributors
To credit M. R. Hutchison
with 109.50 in connection with
C.O.D. cello sold during March 1913

April 1913

1

Work in Progress				
Pay Roll Accrued	61	1000-		1000-
To correct error on Pay Roll voucher 3.4+6 week ended Mar. 29. 1913 Work in Progress distribution total $11,579.53. Face of voucher shows 10,579.53	750			
Difference 1,000.00				
30				
Insurance				
Insurance Unexpired	798	129.40		129.40
To charge Insurance with proportion of Insurance expiring during the month of April 1913	920			
30				
Taxes				
Taxes Accrued	768	700-		700-
To charge Taxes with estimated proportion of Taxes accruing during the month of April 1913	750			
30				
Interest on Funded Debt				
Interest on Funded Debt Accrued + not due 1924	712	7500-		7500-
To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company, during April 1913				
30				
Depreciation of Plant & Equipment	311	3551.65		3551.65
Reserve for Depreciation of Plant + Equipment	318			
To depreciate Plant + Equipment value by 1/10 of 1% of its total value as shown on the financial statements of March 31st 1913				
Patterns + Drawings 75,000.00				
Machinery + Factory Equipment 673,875.00				
Equipment Vehicles 7,729.03				
Tools 419.-				
Laboratory Equipt. 499.19				
Office Furniture + Fixtures 7,606.97				
Auto. Charging Station 630.70				
710,379.19				
1/10 of 1% of 710,379.19		3551.65		

30

Thomas A. Edison	706		586	
Accounts Receivable	10			586
To correct error in dist. of Analysis of Sales - Inv. #3603 of Nov. 1912 and Invoices #4978-4979 of Dec. 1912 are entered in the Rec. column in place of first ledger column.				
30				
Thomas A. Edison	706		7769	
Thos. A. Edison, Feldg Opc	130			7769
To correct error in dist. of Analysis of Sales - Inv. #5371 D. E. & G. K. of Dec. 1912 entered to Feldg Opc				
30				
Accounts Payable	716		6753	
Accounts Receivable	10			6753
To correct error in distribution of Invoices in Analysis of Sales. The following invoices were in the Rec. column in place of the Pay.				
Davis-Bournonville Co. Inv. #3389 Nov. 1912		7.00		
C. Kiesler " #3786 Oct. 1912		.50		
J. R. Scott Dry Works " #3072 Nov. 1912		.95		
J. W. Parson Co. " #4041 " 1912		64.08		
30				
Accounts Receivable	10		580	
Accounts Payable	716			580
To correct error in dist. Credit Inv. #789 of Dec. 1912 in Analysis of Sales				
Geo. Nash Co. Inv. #789		5.80		
30				
Accounts Receivable	10		746	
John E. Cotton		1.28		
Atlantic Auto. Co. & Mch. Wks.		1.18		
Reserve for Bad Debts	310			746
To close out credit balances in two above concerns accounts and to correct error in entry on Journal #790				

30

Accounts Receivable				
Accounts Payable	10		78	
	216			78
To correct error in entering item of #78 - Nov. 15th 1912 in Cash Book - A. Kellog.				
30				
Allowances	416		12196	
Sundry Expense	754		7875	
a/c 15-16				
Advertising	946		1775	
a/c 50-13				
Work in Progress	61			19580
1916				
Sundry Expense	755			7146
15-13				
To credit 1916 with calls repaired free of charge for customers during April 1913 and 15-13 for current				
30				
Sales of Calls and Accessories	411		79045	
Accounts Receivable	10			79045
Edison Storage Battery Co. New York Office				
To credit a/c Rec. with balance of calls outstanding in account on April 30, 1913				
5 F4 calls @		12.50	62.50	
69 A6 " "		20.-	1380.-	
7 A8 " "		76.-	57.-	
18 A10 " "		33.-	594.-	
18 A12 " "		39.-	702.-	
4 B7 " "		6.-	24.-	
20 B4 " "		8.-	160.-	
30				
Material & Supplies	39		10-	
Accounts Receivable	10			10-
Edison Storage Battery Co New York Office				
To credit a/c Rec. with balance of one drum outstanding in above account on April 30, 1913				

30

Finished Cells Filled 110 | 1516 13
Work in Progress 61 | 1149 [illegible]
1870
7746 115.14 [illegible]
.70

Material Supplies 39 | 44 -
Thomas Hudson Hedges 140 | 1587 09
New York Office
To credit Thomas Hedges
with balance outstanding in E.
B. F. for New York Office
Apr. 30th 1913

101	A4 insulators	@	7.19	769.33
17	A5 "	"	10.10	171.70
31	A6 "	"	13.39	415.09
1	A12 "	"	12.81	12.81
70	B7 "	"	7.67	537.10
25	B4 "	"	4.29	107.25
5	B6 "	"	6.01	30.05
7	Metal Posts	"	7.00	49.-
7	gal. Epsteik	"	.10	.70
1	Jack	"	.16	.16
1	Wrench	"	.13	.13
12	A4-6" Jumpers } @ 18.09 per		1.17 a inches	6.87
12	A4-12" "			
50	Filler caps & springs	@	7.502	1.75
89	Tension Insulators	"	7.18 "	1.94
54	A6 Block Insulators	"	6.- "	3.17
100	A8 " "	"	8.16 "	8.16
110	A4 Connectors	"	14.01 "	15.41
1	Filler	"	7.-	7.-
6	A4-36" Jumpers }			
6	A4-48" "			
6	A6-30" "		@18.09 per 2	1.17 a inches	17.95
12	A4-12" "			
6	A4-24" "			
105	A6 Connectors	@	13.86 a	14.55
60	A8 "	"	7.63 "	13.58
75	B7 "	"	14.81 "	11.11
75	B4 "	"	14.60 "	10.95
50	"A" Red glazed caps	"	3.0984 "	1.54
50	"A" Black " "	"	7.7501 "	1.13
17	"B" Red "	"	5.7585 "	.39
17	"B" Black " "	"	7.7767 "	.27
1	Dry cell test & relay	"	3.19	3.19
47	A6 Block Insulators	"	4.00	"	3.68
3	Drays	"	10.-	30.-
7	Car trips	"	7.-	14.-

30

Sales of Parts 452 | 71 44
Accounts Receivable 10 order | 71 44
Edison Storage Battery Co.
New York Office
To credit sales receivable
balance of parts outstanding
in stores accounts Apr. 30, 1913

11 gal. epsteik	@	.45 gal	4.95
7 Steel posts	"	2.50	17.50
5 Jacks	"	1.-	5.-
5 Wrenches	"	.50	2.50
4 B4 U.G. connectors	"	.05	.20
5 A12 connectors	"	.80	4.-
1 Filler horn	"	1.-	1.-
15 A4 6" jumpers	"	.25	3.75
11 A4 10" "	"	.42	4.62
12 A4 12" "	"	.30	3.60
8 Filler caps & springs	"	.06	.48
2 Tension Insulators	"	.02	.04
4 A6 Block Insulators	"	.14	.56
70 A8 " "	"	.17	11.90
2 A4 connectors	"	.25	.50
3 Suspension caps	"	.05	.15
60 Potection	"	.08	4.80
1 Hold-down	"	.05	.05
1 Filler	"	2.-	2.-
4 A4-36 Jumpers	"	.35	1.40
1 A4-48" "	"	.40	.40
4 A6-30" "	"	.35	1.40

30

Finished Cells Filled 110 | 1469 99
Cost of Cells Sold 350 | 1469 99
Exchange Finished
Cells Filled with cost of
cells outstanding in A.
of Edison Storage Battery Co.
New York Office, on Apr 30th 13

39 A4 cells	@	7.19	71.57
69 A6 "	"	10.10	696.90
7 A8 "	"	13.39	76.78
18 A10 "	"	16.28	293.04
18 A12 "	"	19.81	356.58
4 B7 "	"	7.67	10.68
20 B4 "	"	4.29	85.80

30

Work in Progress 61 1.16 1170

1870 13.95
2796 1.10
6078 33.5

Cost of Parts Sold 364 1170

To charge Work in Progress with cost of parts out - to building in ofc of Edison Storage Battery Co. New York Office, on Apr. 30. 1913

11	gals. estalite	@ .10gal	1.10
1	new hose	" 7.00	14.—
5	jacks	" .16	.80
5	wrenches	" .133⅓	.67
4	Fat O.F. connector	" .05	.20
5	A1v connector	" 37.2½c	1.86
1	fill. hose	" .65	.65
15	A4-6' jumpers	18.05c for	
11	A4-10' "	11.7c for	10.89
12	A4-12' "		
8	fill. cap A4pr.	@ 7.50c	.70
7	Fiber insulator	" 7.18	.04
4	A6 Plug	" 6.—	.24
70	A8 "	" 8.16	5.71
7	A8 connector	" 14.01	.98
3	separator caps	" 7.10	.06
60	solution	" .0558	3.35
1	Hold-down	" 1.40c	.01
1	filler	" 7.1 ea	7.—
4	A4-36' jumpers	18.05c for	
1	A4-48' "	11.7c for	5.78
4	A6-30' "		

30

Accounts Receivable - Consignment 494 592 50

Edison Storage Battery Co.
Broadway & 80th St. N.Y.C. N.Y.
Consignment Sales 487 592 50

To charge E.S.B. Co., Consignment ledger with sales & parts on hand April 30th 1913

70	Pat cells	@ 8.00	560.—
13	Total sales	7.50	97.50

30

Consignment Sales 487 338 32

Accounts Receivable - Consignment 494 338 32

New York Service Station
410 E. 37th St.
N.Y.C. N.Y.

To credit N.Y. Service Station with debit difference between inventory of April 30 1913 and book figures

7	A4 Cells	@ 13.50	97.—
5	A6 "	" 20.—	100.—
6	A8 "	" 26.—	156.—
1	A1v "	" 39.—	39.—
22	A6 connector	@ .30	6.60
30	Fat "	" .15	4.50
33	"A" Black gland caps	@ .10	3.30
12	"B" Red "	" " .08	.96
12	"B" Black "	" " .08	.96

30

Accounts Receivable - Consignment 494 443 86

New York Service Station
410 E. 37th St. N.Y.C. N.Y.
Consignment Sales 487 443 86

To charge Service Station with material inventoried on April 30th 1913 and not shown on books

.6	gals estalite	@ .45	2.70
.18	jacks	" 1.—	18.—
.11	wrenches	" .50	5.50
.6	A1v connectors	" .80	4.80
.5	fill. hose	" 1.—	5.—
.1	drum	" 10.—	10.—
16	A4-6" jumpers	" .35	5.60
23	A4 12" "	" .45	10.35
25	Fiber insulators	" .02	.50
121	A6 Plug "	" .10	12.10
73	A4 connectors	" .25	18.25
1000	solution	" .08	80.—
10	fillers	" 7.—	70.—
12	A8 connectors	" .50	6.—
35	Fat "	" .20	7.—
73	"A" red gland caps	" .10	7.30
93-4½" #1 cotter		" .20½	18.67
11-3½" #00 "		" .30	3.37
49-6" #000 "		" .35	17.32
30	cotter pins	" .50c	.15
3	asbestos handles	" .35	1.05
10	filler cap A4 pump	" .02	.20
	Forward		253.86

April 1913

	Forward		752.86
81	A8-10 gland caps	@ .12	9.72
86	A12 " "	" .16	13.76
69	B "	" .08	5.52
1	A6 Bringer Cord	" .01	.01
10	A12 " "	" .01	.10
1	hydrometer	" 2.75	15.75
2	" without tube	" 2.75	4.50
1	A8-8" Jumpers	" .88	6.16
5	A8-12" "	" 1.-	5.-
6	A10-6" "	" .80	4.80
7	A10-12" "	" 1.-	7.-
9	A10-36" "	" 1.85	16.65
2	A12-12" Trag + Tips	" 1.35	2.70
1	A12-15" " "	" 1.50	1.50
7	A12-15" " "	" 1.50	10.50
2	A12-18" " "	" 1.64	4.92
1	A12-38" " Terminal	" 2.49	2.49
63	red sockets	" .02	1.26
17	O.D. red spudgs	" .10	1.70
48	Brass "	" .10	4.80
16	red screws	" .45 gross	.05
22	" springs	" .02	.46
17	A12 red spudgs	" .25	4.25
73	B "	" .025	1.82
52	A4-6 Lugs	" .10	5.20
20	A8-10 "	" .18	3.60
24	A12 "	" .25	6.-
59	A4 post ends		
50	A8-10 " "	" .02	2.82
71	A12 " "		
11	B " "		
3	Gocamo dry potash	" 5.35	16.05
1	A8-small tip plat	" .25	.25
12	small terminal tips	" .30	3.60
12	large "	" .35	4.20
12	small trays	" .75	9.-
8	large "	" 1.-	8.-
13	Rectifier meters	" .60	7.80
			883.86

April 1913

Profit & Loss 30

	Finished Cycles Filled	340	162.58	
	Work in Progress	110		439.90
		61		253.87
	7990	.707		
	6078	54.15		
	7408	16.054		
	1818	157.424		
	Material & Supplies	39		44.-

To charge Profit & Loss with the net adjustment necessary to make accounts of New York Office & New York Service Station agree with physical inventory of Apr. 30th 1913

45	A4 Locks	@ 9.19	413.55
8	A6 "	" 10.10	80.80
7	A8 "	" 13.39	93.73
2	A10 "	" 16.78	33.56
4	A12 "	" 19.81	79.24
1	B2 "	" 2.67	2.67
39	B4 "	" 4.29	167.31
			439.90
4	Total Poles	" 2.-	8.-
15	jacks	" .16	2.40
14	Switches	" 13.34	1.87
4	B4 O.D. connectors	" 1.42	.06
5	A12 connectors	" 37.21	1.86
6	filler tops	" .65	3.90
8	A4-14" jumpers @ 18.06 per 1.17 per in.		7.29
25	filler caps + springs	" 2.50	.62
31	Patton insulators	" 2.18	.66
177	A6 Plugs	" 6.-	12.62
13	A8 "	" 8.16	1.06
60	A6 connectors	" 14.01	8.40
3	separator caps	" 5.	.15
1	cord down	" .05	.05
10	fillers	" 7.-	70.-
7	A4-36" jumpers } 18.06 per 1.17 per in.		7.56
7	A6-30" " }		
12	A4-15" " } 18.06 per 1.17 per in.		7.04
6	A4-24" " }		
10	A6 connectors	" 13.86	1.39
48	A8 "	" 22.63	10.87
30	B2 "	" 14.81	4.44
33	B4 "	" 14.60	4.82
55	A' Red gland caps	" 3.08	1.69
50	A' Black "	" 2.25	1.12
12	B' red gland caps	" 3.26	.39
12	B' Black "	" 2.25	.27
	Forward		400.54

April 1913

Forward			400.59
1 dry cell. fall box + relay	@	3.19	3.19
39 #4 Black insulators	"	.4	1.56
93'-4½" - #1 cs. Fir	"	.118. per	11.01
11'-5½" - #00 "	"	200.90 m	2.26
48'-6" - #000 "	"	.168. per	8.80
30 cotter pins	"	.03 ea	.01
3 distributor handles	"	.21 ea	.63
10 Fuller caps springs	"	.9 ea	.09
81 #8-10 glass caps	"	2.09 c	2.18
96 #12 " "	"	3.1 c	2.98
60 #8 glass caps	"	3.76 c	2.25
1 #6 Insulator Fand	"	1.07 c	.01
10 #12 " "	"	1.09 c	.11
9 hydro-meters	"	1.75 ea	15.75
1 #8-8" insulators			
5 #8-12" "	2.67 per		
6 #10-6" "	2.50 per		22.93
7 #10-12" "			
4 #10-36" "			
2 #12-12" "			
1 #12-16" "	2.50 per		
7 #12-14" "	2.50 per		11.91
3 #12-18" "			
1 #12-38" "			
53 Red oxide	@	.9 c	.47
17 " groups 0 D.	"	.039	.56
28 " " new	"	.04 c	1.12
16 " solution	"	.12 c	.02
22 " spring frosts	"	.9 c	.20
17 " groups #12	"	13.77 c	2.34
72 " " #8	"	1.65	1.16
51 Cup #4-6	"	1.79	2.46
79 " #8-10	"	.83 c	1.66
24 " #12	"	16.09 c	3.86
59 #4 porcelains	"	.3 c	.18
50 #8-10 " "	"	.59	.30
21 #12 " "	"	.77	.16
11 #8 " "	"	.33	.04
1 #4 Small top post	"	.15 ea	.15
12 Russell Perm. tops	"	.19	2.28
12 Cups "	"	.73	2.76
12 Russell Fuse Terminals	"	.59	7.08
8 Cups "	"	.81	6.48
13 Thermometers	"	.61 ea	8.12
			187.42
3-2/3 Cans dry potash	"	5.52 ea	16.05
1060# Electrolytic	"	.0558#	59.18
Forward			207.28

April 1913

Continued			207.28
7 gals ex Talite	@	.10 gal	.70
3 drums	"	10.00 ea	30.00
1 carboy	"	2.00 ea	2.00
			167.58

To

Finished Calls Filed 110 21.45

Memorandum Ledger 140 5 21.45

Geo. Moore

To credit Memo. Ledger -
Geo Moore a/c - with 5 B4 calls
#9401-9503-9610-9677-9678.
When the question of returning these calls was taken up with Mr. Moore he claimed that they were returned by him - but no record of the transaction reached the office - This entry is made in accordance with statements of Messrs Scholar & Benedict who at remove the battery having been received by us
5 B4 calls @ 4.29 21.45

To

Finished Calls Overhead 120 17584.71

Work in Progress 61 17584.71

To credit Work in Progress with cost of calls overhead during April 1913

7903 #4	19803.85
7317 #6	7776.38
147 #6A	1394.76
1451 #8	18358.79
360 #8A	43555.53
567 #10	8444.67
141 #10A	7740.75
1719 #12	23078.36
780 #12A	5318.68
2149 #6	7686.90
5385 #4	70408.25
478 #6	7734.73
	175840.71

30

Finished Cells Filled 110 153 13 x/43

Finished Cells Assembled 110 146378 30

Work in Progress 61 6806 13

6078

To charge Finished Cells Filled with cells filled with electrolyte during April 1913, as follows:-

				Mfg Cost		Exp	Total
3541	A4 cells	@	6.8716	19333.09	@.09	324.89	18090.58
7667	A6	"	.96136	35591.60	.03	1144.66	36736.06
140	A6x	"	.96771	1375.09	.56	78.40	1453.49
918	A8	"	.12054	9084.14	.58	416.44	9500.58
816	A8x	"	.10875	10446.86	.74	603.84	11,050.68
531	A10	"	1.5775	8376.53	.73	391.63	8,768.16
763	A10x	"	1.8407	8,449.07	.99	328.17	8,777.24
7107	A12	"	1.8911	39,704.09	.87	1833.74	41,537.83
776	A12x	"	1.9935	8,749.89	.11.12	753.12	8,503.99
7648	B7	"	3.2413	6,454.80	.09	739.96	6,694.76
2391	B8	"	3.99	17,007.08	.19	742.24	17,749.32
396	B6	"	5.4598	2,159.70	.34	45.04	2,204.74
				146,378.30		6806.13	153 13 x/43

30

Work in Progress x/6 2684

ap 1870

Work in Progress x/6 2684

3311

To credit ap 3311 for value of 4 machine tags sent to Phoenix Works on our R.M. 2658 Inv. 4-581

30

Accounts Receivable 10 144

Electric Vehicle Co. Portland, Ore. 1.70 each

Springs & Bragaw Valley R.R. Co. .74 each

Profit & Loss 240 144

To reverse portion of entry for Journal 2190 Charging Profit & Loss with Electric Vehicle Co. 1.70 and Springs & Bragaw Valley R.R. Co. .74 Electric Vehicle Co. was included twice & Springs Bragaw Valley R.R. Co. have paid cash

30

Allowance 436 21 48

Finished Cells Filled 110 21 48

3 A4 cells

Cells returned by General Motor Service & Truck Co. - Scrapped replaced and filled on Inv. 3-790 and cancelled by Cr. " 4-68

30

Allowance 436 1007

Finished Cells Filled 110 1007

1- A6 cell

Cell returned by Mashall Field Co. Scrapped replaced and filled on Inv. 2180 and cancelled by cr. Inv. 4-148

30

Allowance 436 1007

Finished Cells Filled 110 1007

1- A6 cell

Cell returned by Hartford Elec. Light Co. Scrapped replaced and filled on Inv. 7149 and cancelled by cr. Inv. 4-119

30

Allowance 436 2864

Finished Cells Filled 110 2864

4- A4 cells

Cell returned by Anderson, Detroit. Scrapped replaced and filled on Inv. 7366 and cancelled by cr. Inv. 4-86

30

Allowance 436 716

Finished Cells Filled 110 716

1- A4 cell

Cell returned by Emerson Dome. Scrapped replaced and filled on Inv. 3064 and cancelled by cr. Inv. 4-91

30

Allowance 436 716

Finished Cells Filled 110 716

1- A4 cell

Cell returned by A. G. Smith Piano Co. Scrapped replaced and filled on Inv. 4-133 and cancelled by cr. Inv. 4-106

April 1913

'21

Accounts Payable — 16 — 1605.53
Newark Furnace Co.
East Newark, N.J.

Notes Payable — 1605.53
To charge off Payable,
Newark Furnace Co. with our
30 day note for $1605.53, without
interest, due May 21st 1913 -
payable at Union Nat'l Bank
of Newark

'21

Accounts Payable — 16 — 883.10
Graphite Lubricating Co.
Round Brook, N.J.

Interest — 786 — 1.67

Notes Payable — 901.37
To credit of Notes Payable
with our note for $901.37, in-
cluding interest of $1.67, due
Aug 7th 1913 in favor of
Graphite Lubricating Co. payable
at Union Nat'l Bank of Newark

'21

Accounts Payable — 16 — 1993.60
Union Drawn Steel Co.
Pearson Falls, Pa.

Interest — 786 — 19.96

Notes Payable — 2013.56
To credit of Notes
Payable with our 60 day note
for $2013.56, including interest
of $19.96, due June 7th, 1913, in
favor of Union Drawn Steel Co.
payable at Union Nat'l Bank of
Newark

'21

Accounts Payable — 16 — 8000.-
West Penn Steel Co.
Spring Brook, Pa.

Interest — 786 — 160.-

Notes Payable — 8160.-
To credit of Notes Payable
with our 4 month note for
$8160.00, including interest of
$160.00, due Aug. 25, 1913, in
favor of West Penn Steel Co.
payable at Union Nat'l Bank
of Newark.

April 1913

'13

Accounts Payable — 16 — 6000.-
General Electric Co.
Schenectady, N.Y.

Interest — 786 — 90.-

Notes Payable — 6090.-
To credit of Notes Payable
with our 3 month note for
$6090.00 including interest of
$90.00, due July 23, 1913 in
favor of General Electric Co. -
payable at Union Nat'l Bank
of Newark

'21

Accounts Payable — 16 — 1821.-
R.D. Horan & Bro.
Jersey City, N.J.

Interest — 786 — 34.90

Notes Payable — 1855.90
To credit of Notes Payable
with our note for $1855.90
including interest of
$34.90, due Aug. 14, 1913, in
favor of R.D. Horan & Bro. -
payable at Union Nat'l Bank
of Newark.

'21

Edison Chemical Works — 16 — 3793.12
Interest — 786 — 76.86

Notes Payable — 3879.98
To credit of Notes Payable
with our note for $3879.98
including interest of $76.86,
due Aug 7, 1913, in favor
of A. Klipstein & Co. payable at
Union Nat'l Bank of Newark

'21

Edison Chemical Works — 16 — 803.70
Interest — 786 — 17.04

Notes Payable — 820.74
To credit of Notes Payable
with our 3 month note for
$820.74, including interest
of $17.04, due July 23, 1913
in favor of Garfield &
Proctor Coal Co. - payable
at Union Nat'l Bank of
Newark

April 1913

71

Accounts Payable — 216 Dr. — 7785.43
Baltimore Copper Smelting & Rolling Co.,
Baltimore, Md.

Interest — 786 — 45.71
Notes Payable — 777 — 7831.14
To credit of Notes Payable
with our 4 month note for
$7831.14 including interest
of $45.71, due Aug. 21, 1913 in
favor of Baltimore Copper
Smelting & Rolling Co. pay-
able at Union Nat'l Bank
of Newark.
75

Accounts Payable — 216 Dr. — 16497.80
Marck & Co., New York City, N.Y.

Interest — 786 — 708.97
Notes Payable — 777 — 16706.77
To credit of Notes Payable
with our note for 16706.77
including interest of $708.97, due
July 10, 1913 in favor of
Marck Co. payable at Union
Nat'l Bank of Newark
75

Edison Chemical Works — 16 — 4385.71

Interest — 786 — 43.84
Notes Payable — 777 — 4429.55
To credit of Notes
Payable with our 4 month
note for $4429.55, including
interest of $43.84, due June 15,
1913 in favor of Penny Power
Coal & Coke Corpn. payable at
Union Nat'l Bank of Newark
73

Accounts Payable — 216 Dr. — 1166.42
Union Petroleum Co.,
Phila. Pa.

Interest — 786 — 17.50
Notes Payable — 777 — 1183.92
To credit of Notes Payable
with our note for $1183.92, in-
cluding interest of $17.50, due
July 28, 1913, in favor of Union
Petroleum Co. payable at
Union Nat'l Bank of Newark

April 1913

78

Accounts Payable — 216 Dr. — 1694.71
Faulkner & Alling Furniture Co.,
Newark, N.J.

Interest — 786 — 16.94
Notes Payable — 777 — 1711.65
To credit of Notes Payable
with our note for $1711.65, in-
cluding interest of $16.94, due
June 17, 1913, in favor of
Faulkner & Alling Furniture Co.,
payable at Union Nat'l Bank
of Newark.
30

Due Goods — 203 — 26.08
Notes in Progress — 61 — 25.90
Lot — 25.90
1807 — 11.75
1870 — 138.53
2796 — 2.50
Miscellaneous Supplies — 732 — 1.38
Appleton Co. 1.38
To charge Due Goods
with miscellaneous parts
and accessories given away
free of charge during
April as per details in shop
record.
30

Service Dept. Expenses — 406 — 19.83
70.3
Notes in Progress — 61 — 19.83
1870 — 19.73
2796 — .10
To charge Service
Expenses with misc. parts
& battery accessories drawn
by inspectors, etc. during
April as per details in
shop record.

30

Factory Expenses	.054	L	11.53	
N-6				
Work in Progress.	61			11.53
1807	5-			
1890	6.53			
In charge Factory Dept. with parts, etc. drawn during April to replace defective material as per details set in Shop. Record.				
30				
Factory Expenses N-6	.96	L	97.26	
Finished Cells Billed.	110			97.26
6 Ni cells @ 1 lb	17.26			
1 Ni	10.07			
3 Ni - @ 11 lb	10.05			
1 Ni	11.5			
In charge Factory Expense with cost of cells shipped during April to replace defective cells as per details in Shop. Record.				
30				
Operation & Lodge L. & Power Dep. Co.	3.48		15.40	
Work in Progress	61			15.40
Cost	13.95			
1890	1.45			
Material drawn by our agent during April for maintenance of L. & P. Co. batteries in their possession				
30				
Free Goods	1.00		10.07	
Finished Cells Billed	110			10.07
1 Acme.				
In charge Free Goods with 1 Acme given away free of charge during April.				

30

Free Goods	1.00		15.12	
Finished Cells Billed	110			13 -
Work in Progress	61			2.12
1807	1.10			
1890	1.02			
Re cells & equipment shipped free of charge during April as per details in Shipping Record.				
Bills:				
5 Bs @ 2 lb	2.00			
1 - 5 cell tray	1.10			
Rent:				
As detailed in Shipping Record	10			
30				
Free Goods	1.00		25.03	
Finished Cells Billed	110			20.90
Work in Progress	61			2.13
1807	1.10			
1890	1.03			
Re cells & equipment shipped free of charge during April as per details in Shipping Record.				
Bills:				
5 lbs @ 4 lb	20.90			
Rent:				
As detailed in Shp. record	1.03			
Tray				
1 cell tray	1.10			
30				
Finished Cells Billed	111		1620.12	
Work in Progress	61		72.35	
1807	29.93			
1890	42.42			
Cost of cells Sold	350			1607.67
Re cells & equipment returned as below during April.				
Bills:				
277 lbs cells @ 1 lb	1615.54			
Tags				
As detailed in Shp. Record	42.93			
Rent				
" " " " "	29.50			

30					
Finished Bills Sold	111		4.18		
Cost of Bills Sold	350				4.18
1 Ac cells returned ex Sales during April					
30					
Finished Bills Sold	111		267 -		
Modern Bogies	61	1/6	13.16		
1897 7.61					
1870 5.70					
Cost of Bills Sold	350				280.46
4 cells & equipt returned ex Sales during April Bills					
2 Ac Ty @ 15/- 26.00					
Imp:					
4 Cell Trays @ 1/- 7.60					
Parts					
As detailed in Ship Record 5.70					
30					
Finished Bills Sold	111		632.41		
Modern Bogies	61	1/6	27.50		
1897 16.50					
1870 11.00					
Cost of Bogies Sold	350				661.91
6 Ac cells & equipment returned ex Sales during April Bills:					
6 Ac cells @ 10/- 632.41					
Trays					
10 Bogie trays @ 1/6 16.60					
Parts					
As detailed in Ship Record 11.10					
30					
Mod in Bogies	61	1/6	139.77		
1897 86.19					
1870 38.06					
6.28 51.06					
Cost of Parts Sold	364				139.91
Miscellaneous parts, accessories & fabrication returned ex Sales during April as per details in Ship Record					

30					
Factory Expense	255	£	15.248		
18.6					
Modern Bogies	61	1/-			15.248
1870					
Factory Expense with miscellaneous parts Supports Accessories Etc. Cr. To As used in repairs during April as detailed in Ship Record					
30					
Modern Bogies	61	1/6	17.11		
1870					
Carriage Repairs	406	£			17.11
18.1					
To charge Carriage Expense with miscellaneous parts, etc drawn by inspectors etc and sold during April 1918					
30					
Finished Bills Sold	111		30 -		
Modern Bogies	61	1/6	6.25		
1897 5.50					
1870 7.75					
Cost of Bills Sold	350				36.25
15 Ac cells & equipt returned ex Sales during April Bills:					
15 Ac cells @ £2/- 30.00					
Imp:					
3 Cell trays @ 1/- 3.30					
Parts					
As detailed in Ship Record 2.95					
30					
Finished Bills Sold	111		1317.41		
Mod in Bogies	61	1/6	71.09		
1897 45.22					
1870 28.87					
Motor Bogies	140	£			1391.55
14 cells & equipt returned ex Motor during April					
Cells					
14 Ac cells @ 7/- 1317.41					
Imp					
As detailed in Ship Record 45.22					
Parts					
. . . . . 28.87					

	So					
Punched Belts Filled.	111		1007			
Work in Progress	61	46	39	66		
1907 37121						
1870 1754						
Memo Ledger	140	46			1046	66
As belts & equipment returned as memo during April.						
Belts						
100 As belts @ 10c			1002	00		
Trays						
As detailed in Shop Record			27	12		
Parts						
" " " " "			17	54		
So						
Punched belts filled	111		932	50		
Work in Progress	61	46	54	27		
1907 32501						
1870 2101						
Memo Ledger	140	46			986	77
As belts & equipment returned ~~shipped~~ as Memo during April.						
Belts						
70 As belts @ 13c			931	50		
Trays						
As detailed in Shop Record			32	60		
Parts						
" " " " "			21	67		
So						
Punched belts filled	111		987	60		
Work in Progress	61	46	58	30		
1907 31 - 1						
1870 3730 1						
Memo Ledger	140	46			1045	90
As belts & equipment returned as Memo during April.						
Belts:						
60 - As belts @ 16c			987	60		
Trays:						
12 - 5 belt trays @ 17c			21	00		
Parts:						
As detailed in Shop Rec.			37	50		

So						
Work in Progress	61	46	20	-		
1870						
Cost of Belting Outfit Filled	260				20	-
8 Belting Outfit returns as detailed during April 1913.						
So						
Punched belts filled	111		71	-		
Work in Progress	61	46	24	01		
1907 660 1						
1870 1801						
Memo Ledger	140	46			102	91
As belts & equipment returned as Memo during April.						
Belts:						
3 - As belts @ 2c			78	00		
Trays						
6 - 5 belt trays @ 1c			6	60		
Parts:						
As detailed in Shop Record			18	31		
So						
Punched belts filled	111		116	30		
Work in Progress	61	46	26	16		
1907 770 1						
1870 1761						
Memo Ledger	140	46			142	46
As belts & equipment returned as Memo during April, 1913.						
Belts:						
3 - As belts @ 2c			116	30		
Trays						
7 - 5 belt trays @ 1c			7	70		
Parts:						
As detailed in Shop Rec.			18	46		
So						
Work in Progress	61	46	30	08		
1870						
Interest on Sophie	39		20	-		
	140	46			50	08
Memo Ledger. Miscellaneous part paid down as detailed in Shop Record returned as Memo during April 1913.						
J. H. H.						

April 1915.

30				
Cost of Bells Sold	350	19554.25		
Finished bells Filled	110		18522.92	
Work in Progress	61		1031.33	
1907	621.27			
1910	410.06			
As cells & equipment shipped at Sales during April				
Bells				
257 As cells @ 72c	18522.92			
Bags:				
As detailed in Ship Book	621.27			
Rents:				
" " " " "	410.06			

30

Cost of Bells Sold	350	32038.55		
Finished Bells Filled	110		30763.85	
Work in Progress	61		1274.70	
1907	766.21			
1910	508.09			
As cells & equipment shipped at Sales during April:				
Bells:				
205 As cells @ 10c	30763.85			
Bags:				
As detailed in Ship Book	766.21			
Rents				
" " " " "	508.09			

30

Cost of Bells Sold	350	19615.55		
Finished Bells Filled	110		18956.95	
Work in Progress	61		658.60	
1907	465.87			
1910	392.73			
As cells and equipment shipped at Sales during April				
Bells:				
1405 As cells @ 13.5c	18956.95			
Bags:				
As detailed in Ship Book	465.87			
Rents				
" " " " "	392.73			

April 1915.

30				
Cost of Bells Sold	350	17250.07		
Finished bells Filled	110		15410.82	
Work in Progress	61		1839.25	
1907	839.35			
1910	999.90			
As cells & equipment shipped at Sales during April 1915.				
Bells				
113 As cells @ 13.5c	15410.82			
Bags:				
41 - 5 cell Ch. Bags @ 21c	89.25			
Rents:				
As detailed in Ship Book	999.90			

30

Cost of Bells Sold	350	5230.37		
Finished bells Filled	110		4954.46	
Work in Progress	61		275.91	
1907	128.91			
1910	146.95			
As cells & equipment shipped at Sales during April				
Bells:				
36 As cells @ 13.5c	4954.46			
Bags				
As detailed in Ship Book	128.96			
Rents:				
" " " " "	146.95			

30

Cost of Bells Sold	350	27661.71		
Finished Bells Filled	110		26096.40	
Work in Progress	61		1565.31	
1907	836.16			
1910	729.15			
As cells & equipment shipped at Sales during April				
Bells:				
1320 As cells @ 19.77	26096.40			
Bags:				
As detailed in Ship Book	836.16			
Rents:				
" " " " "	729.15			

April 1913.

30				
Cost of bells Sold	350	1899 98		
Finished bells Filled	110		17970	
Work in Progress	61		1070	
1909 6201				
1910 4550 1				
Ap. Bells & equipment				
shipped & sales during April.				
Bells				
24 Ch. bells @ 7½	17970			
Tags:				
4 Bell tags @ 1½	620			
Parts				
As detailed in Ship Record	450			
30				
Cost of bells Sold	350	7339 26		
Finished Bells Filled	110		4797 -	
" " Assembled	120		1439 60	
Work in Progress	61		1107 60	
1909 6201				
1910 4550 1				
1908 176				
Bs bells and equipment				
shipped & sales during.				
April 19 13:				
1 Bs Bronze @ 2 lbs	4797.00			
590 " " Ary	1439.60			
Tags:				
As detailed in Ship Record	6.20			
Parts				
" " " " "	4550.1			
M 3108				
1 Ch. Com Bay Electric G.C	176			

April 1913.

30				
Cost of bells Sold	350	19 99 77		
Finished bells Filled	110		1500 96	
" " Assembled	120		167 70	
Work in Progress	61		2001 51	
1909 1706 20				
1910 607 11				
Bs bells & equipment				
shipped & sales during				
April 1913.				
3 Ch Bs bells @ 11½	1500 96			
1 Bs " " Ary @ 3½	167 70			
Tags:				
As detailed in Ship Record	17 20			
Parts:				
" " " " "	607 11			
30				
Cost of bells Sold	350	2089 74		
Finished bells Filled	110		1954 06	
Work in Progress	61		135 68	
1909 1938				
1910 151 20				
Ab bells & equipment				
shipped & sales during April				
bells				
195 Ab bells @ 10½	1954 06			
Tags				
As detailed in Ship Record	19 38			
Parts				
" " " " "	151 20			
30				
Cost of bells Sold	350	3079 03		
Finished bells Filled	110		2939 71	
Work in Progress	61		139 75	
1909 157 51				
1910 98 24				
Bs bells & equipment				
shipped & sales during				
April, 1913.				
Bells:				
451 Bs bells @ 5½	2939 71			
Tags:				
As detailed in Ship Record	157 51			
Parts				
" " " " "	98 24			

April 1913

30

Cost of Parts Sold		364		5844 30		
Work in Progress		61			5844 30	
1807	1047.86 ✓					
1870	1801.53 ✓					
7796	77.63 ✓					
6078	7977.78 ✓					
Sprays & parts shipped as sales during April 1913						
Sprays	1047.86					
Parts	1801.53					
7765 gals Gasolite @ .10	77.63					
532663 lbs Electrolite @ .0558	7977.78					

30

Cost of Filling Outfits Sold		360		618 50		
Work in Progress		61			618 50	
1870						
Seventy-four - 74 - filling outfits shipped as sales April 1913						

30

Factory Expense 755		755	E	766 40		
Shipping Expense 754		388	E	766 40		
Operation of Trucks		394			537 80	
To distribute proportionately between incoming & outgoing freight the cost of truck operation during the month of April 1913						

30

Cost of Cells Sold		350		988 68		
Battery Assembling Expense		368			988 68	
To charge cost of cells sold with cost of assembling cells into batteries during the month of April 1913						

31

Work in Progress — 60v — 40
a/c 3331
Special Orders — 30 — 40
So correct error in posting Vo. 4-35v in Abstract of Expenditures

31

Selling Expense — 310 — 115.50
a/c No. 5
Insurance Unexpired — 19v — 115.50
So correct distribution of No. 3-179 Vo. distributed to Insurance Unexpired. These policies run from April 1st 1913 to April 1st 1914, therefore we are only transferring eleven twelfths - 11/12 - of the voucher as April accounts are closed

31

Memorandum Ledger — 140 — 7.08
United States Express Co.
Profit & Loss — 340 — 7.08
So change Memo. Ledger with 1 Dt call. Entry on Journal 404 charging off Dat calls in error - should have been per -6-

30

Material & Supplies — 40 — 10-
Memo. Ledger — 140 — 10-
So change Material & Supplies with two drums omitted from shipping record. Shipping record shows one drum returned on Cr. Invoice 4-140 in error should show two

30

Reserve for Bad Debts — 310 — 17.43
Accounts Receivable — 10
Jos. Manchester Dry Co
So change off 50%
of our claim against Manchester Dry Co. - on account of their being able to settle for only 50%

31

Accommodation Purchases — 150 — 6080
Misc. Commodities & Supplies — 330v — 6080
So correct error in analysis of Sales Credit invoice #1137 of February 1913 distributed in Tr. In & Tr. Column in place of Accom. Purchases. Invoice calls for 1 Reflector 10 ch 16 amp. from Edison Illum. Co., Boston, Mass

31

Reserve for Bad Debts — 310 — 77.55
Accounts Receivable — 10 — 77.55
A. G. Goodrich
So cancel the account of Mr. A. G. Goodrich as per memo of Mr. Ross to Mr. Bachmann dated June 27-1913

31

Reserve for Bad Debts — 310 — 17.43
Accounts Receivable — 10 — 17.43
Smith Hopper Auto. Co.
So cancel the account of Smith Hopper Auto. Co. of Milwaukee, as per memo. of Mr. Ross to Mr. Bachman dated June 27-1913

31

Accounts Receivable — X — 50-
New York City - Dept. of Coroners Office
Accounts Receivable — X — 50-
Dr. O'Hanlon
So change New York City Dept. of Coroners Office with $50 of Dr. O'Hanlon account as per memo of Mr. Mudd to Mr. Ross dated June 20, 1913

31

Profit & Loss — 340 — 7.16
Memorandum Ledger — 140 — 7.16
Sjostrom & Sjostrom & Fentman Co
New York City, New York
So change Profit & Loss with 1 Dt call as per instructions of Mr. Ross dated on Sjostrom letter to us on June 25, 1913
1 Dt call @ @ 7.16

31

Profit & Loss				
Miscellaneous Supp. & Repairs	340	165-		
	337			165-
To change Profit & Loss with value of 1 Bx Red Spin $150 & 6 Sec 1. Bx Rachter @ 1.49 $8.02 and 7 Jaths including armature & rheostat $70.00 as shown on our Invoice $5355 of January 1913 These items should have shown as an open credit in M. B. & R. as we were not billed for same until Jan. 1913 Now on No. 3 & 4. Through oversight they were swiped out at close of year Dec. 31. 1913				
31				
Miscellaneous Supp. & Repairs	337	15.20		
Profit & Loss	340			15.20
To charge M. B. & R. with one "Brickbord with phenolat" and armature 70.00 70.00 . 15.20 1 Bx Brick Bath - no charge as shown on our No. 11393 - 1912 This item was closed out of M. B. & R. account on 7-28-13 but from all appearances this panel is one of the three now stock at the present time				
8				
Accounts Payable	716	4368.26		
Daft-Pierce Mfg Co, Worcester, Mass.				
Interest	766	87.36		
Notes Payable	777			4455.62
To credit our Notes Payable with our 4 month note for $4455.62, including interest of $87.36 due Sept. 8, 1913, in favor of Daft-Pierce Mfg Co., payable at Union Nat'l Bank of Newark				

31

Insurance				
Insurance Unexpired	790	115.38		
	190			115.38
To change Insurance with proportion of Insurance expiring during the month of May 1913				
31				
Taxes				
Taxes Accrued	768	200-		
	750			200-
To charge Taxes with estimated proportion of Taxes accruing during the month of May 1913.				
31				
Interest on Funded Debt				
Interest on Funded Debt Accrued Not Due	782	2500-		
	334			2500-
To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during May 1913				
31				
Allowances	436	1195.61		
Factory Expense	355-E	87.70		
a/c 15-6				
Advertising-E	394-E	40.47		
a/c 50-3				
Work in Progress	62-E			1741.16
a/c 4360				
Factory Expense	356-E			2464
a/c 15-3				
To credit 4360 with calls repaired free of charge for customers during May 1913, and 15-3 for current				

Represents $599

May 1913

8

Accounts Payable — 716 — 18000 —
Edison Phono Works — 000
Notes Payable — 444 — 18000 —
To credit of Notes
Payable with our 4 month note for $18,000.00, without interest, due Sept. 8, 1913, in favor of Edison Phono. Works, payable at Union Natl Bank of Newark

10

Accounts Payable — 716 — 11000 —
J. A. Edison, Inc. — 000
Notes Payable — 444 — 11000 —
To credit of Notes
Payable with our 4 month note for $11,000.00, without interest, due Sept. 10, 1913, in favor of J. A. Edison, Inc.,
Payable at Union Natl Bank, Newark

17

Accounts Payable — 716 — 17000 —
J. A. Edison, Inc. — 000
Notes Payable — 444 — 17000 —
To credit of Notes
Payable with our 4 month note for $17,000.00, without interest, due Sept. 17, 1913, in favor of J. A. Edison, Inc., payable at North Ward National Bank, Newark

15

Accounts Payable — 716 — 23000 —
J. A. Edison, Inc. — 000
Notes Payable — 444 — 23000 —
To credit of Notes
Payable with our 4 month note for $23,000.00, without interest, due Sept. 15, 1913, in favor of J. A. Edison, Inc., payable at Union National Bank Newark

May 1913

17

Accounts Payable — 716 — 15000 —
Edison Phono. Works — 000
Notes Payable — 444 — 15000 —
To credit of Notes
Payable with our 4 month note for $15,000.00, without interest, due Sept. 17, 1913, in favor of Edison Phono. Works, payable at Union Natl Bank, Newark.

19

Accounts Payable — 716 — 10000 —
Edison Phono. Works — 000
Notes Payable — 444 — 10000 —
To credit of Notes
Payable with our 4 month note for $10,000.00, without interest, due Sept. 19, 1913, in favor of Edison Phono. Works, payable at Union Natl Bank, Newark.

23

Accounts Payable — 716 — 18000 —
Edison Phono. Works — 000
Notes Payable — 444 — 18000 —
To credit of Notes
Payable with our 4 month note for $18,000.00, without interest, due Sept. 23 1913 in favor of Edison Phono. Works, payable at Union Natl Bank, Newark

31

Allowance — 436 — 2.56
Finished Cells Filled — 111 — 2.56
1-Bar cell
Cell returned by Indianapolis & Cincinnati Traction Co. - scrapped - replaced & filled on Inv. 3789 and cancelled by cr. inv. 5-203

31

Allowance — 436 — 9.86
Finished Cells Filled — 111 — 9.86
1-Ab cell
Cell returned by Hartford E. L. Co. - scrapped - replaced and filled on Inv. 3-721 and cancelled by cr. inv. 5-196

May 1913

31

Finished Cells Assembled — 100 — 167,080.80
Work in Progress — 67 — 167,080.80
To credit Work in Progress with cost of cells assembled during May 1913

1801	A4	11,954.46
146	A4 H	975.87
3668	A6	34,016.71
755	A6 H	7,409.68
715	A8	8,768.43
3677	A8 H	44,966.06
560	A10	8,536.55
4	A10 H	67.35
1035	A12	18,924.71
106	A12 H	1,951.72
3065	B2	7,383.75
4927	B4	18,917.53
598	B6	3,213.19
		167,080.80

31

Finished Cells Filled — 111 — 116,381.57
Finished Cells Assembled — 100 — 111,098.87
Work in Progress — 67 — 5,282.65
60-78
To charge "Finished Cells Filled" with cells filled with electrolyte during May 1913, as follows:-

			Mfg Cost		Electrolyte	Total
2733	A4 cells	@	6.6374		14,871.31	@ .09	669.57	15,468.88
104	A4 H	"	6.7767		704.72	.37	38.48	743.20
3349	A6	"	9.7759		30,597.81	.43	1431.47	32,304.28
146	A6 H	"	9.4497		1,360.68	.36	80.66	1,441.33
901	A8	"	12.7636		11,064.50	.58	522.58	11,587.08
715	A8 H	"	12.3976		8,868.78	.74	529.10	9,397.88
596	A10	"	15.7445		9,085.72	.93	555.08	9,640.80
4	A10 H	"	15.5875		62.35	.99	3.96	66.31
966	A12	"	18.7843		17,662.03	.87	840.62	18,502.05
100	A12 H	"	18.4173		1,845.97	1.12	179.20	2,025.17
1918	B2	"	2.4693		4,671.06	.09	172.68	4,843.66
1769	B4	"	3.8391		6,791.37	.17	300.73	7,092.10
440	B6	"	5.3976		2,376.84	.24	100.80	2,477.64
					111,098.87		5,282.65	116,381.52

May 1913

31

Depreciation of Plant & Equipment — 322 — 3,606.61
Reserve for Depreciation of Plant & Eqp. — 216 — 3,606.61
To depreciate Plant & Equipment value by 1% of 1% of its total value as shown on the financial statement of April 30, 1913

Patterns & Drawings	25,000.-
Machinery & Factory Equipment	684,177.37
Equipment Outside	347,454
Leased	419.-
" Betterments Prop.	649.29
Office Furniture & Fixtures	7,965.97
Auto Charging Station	638.70
	721,321.87
1% of 1% of 721,321.87	3,606.61

31

Allowance — 126 — 986
Finished Cells Filled — 111 — 986
1-A6 cell
Cell returned by Walker Vehicle Co. scrapped. replaced and filled on Inv. 14665 and cancelled by cr. inv. 5-179

31

Profit & Loss — 340 — 79.93
Work in Progress — 67-16 — 79.93
a/c 60-78
To charge Profit & Loss with 545# solution @ .0558# returned on R.R. 5673 but not credited in pos par fiscal year. Adjustment on 4-28-13 makes necessary this entry

31

Work in Progress — 162-16 — 1.76
a/c 1810
Service Dept. Expense — 420-5 — 1.76
a/c 10-3
To credit Service Dept. Expense with material sold Federal Storage Battery Car Co. on Inv. 5-167
24 A6 Positive gland caps @
24 A6 Negative " " "

31

Allowance — 456 — 45.87

Work in Progress — 607 — 45.87

a/c 1870

To credit a/c 1870 with following F.W. Sharp returned by Nestor Bros. Mfg. Co. on R.R. 705 R. and scrapped:-

8-8 pile	A6	F.W. Sharp @	1.33	10.64
7-6 "	A8	" " "	1.10	7.70
6-5 "	A8	" " "	1.07	6.42
4-6 "	A6	" " "	1.18	4.72
6-4 "	A8	" " "	.91	5.46
4-5 "	A6	" " "	.91	3.64
4-3 "	A8	" " "	.90	3.60
3-4 "	A6	" " "	.81	2.43
2-3 "	A8	" " "	.90	1.80
1-7 "	A8	" " "	1.75	1.75
2-7 "	A6	" " "	.78	1.56
2-3 "	A4	" " "	.70	1.40
1-6 "	A4	" " "	.81	.81

31

Green Spools — 400 — 1013.33

Work in Progress — 607 — 1013.33

1807 — 2.48x

1870 — 59.65x

6078 — 34.00x

Sharp - parts and solution shipped free of charge during May, 1913 as per details in shipping record

Sharp

Parts

bad solution — 34.00

30

Green Spools — 400 — 746.67

Finished cells filled — 111 — 607.10

Work in Progress — 607 — 17.57

1807 — 3.54x

1870 — 8.98x

F34 cells and equipment shipped free of charge during May 1913, as per details in shipping record

15 F34 cells @ x14 — 607.10

Sharp — 3.54

Parts — 8.98

Service Dept. Expense — 31 — 426 — 4.57

a/c 70-3

Work in Progress — 607 — 4.57

1870

To charge Service Dept. Expense with parts as per details in shipping record

31

Factory Expense — 755 — 16.93

a/c 15-6

Finished Cells Filled — 111 — 16.93

To charge Factory Ex. with cost of 1 A4 & 1 A6 cell shipped during May 1913 to replace defective cells, as per details in shipping record

31

Finished Cells Filled — 111 — 80.90

Work in Progress — 607 — 3.13

1807 — 1.90x

1870 — 1.73x

Cost of Cells Sold — 350 — 84.03

A10 cells & equipment returned account sales during May 1913

5 A10 cells @ 16.18 — 80.90

Sharp — 1.90

Parts — 1.73

31

Finished Cells Filled — 111 — 144.—

Work in Progress — 607 — 9.11

1807 — 5.90x

1870 — 3.21x

Cost of Cells Sold — 350 — 153.11

F36 cells & equipment returned account sales during May 1913

25 F36 cells @ 5.76 — 144.00

Sharp — 5.90

Parts — 3.21

May 1913

31					
Finished Cells Filled	111		2090		
Work in Progress	6	lb	170		
1807 1.034					
1870 .674					
Cost Cells Sold	350			2240	
2 Fa cells and equipment returned account sales during month of May as per details in shipping record					
5 Fa cells @ 418	2090				
Drays 1.03					
Parts .67					
31					
Finished Cells Filled	111		7714.88		
Work in Progress	6	lb	2078		
1807 13.014					
1870 7.774					
Cost Cells Sold	350			7735.16	
384 Fa cells and equipment returned account sales during May 1913, as per details in shipping record					
384 Fa cells @ 7.09	2714.88				
Drays 13.01					
Parts 7.77					
31					
Finished Cells Filled	111		6580		
Memorandum Ledger 5298 cells returned a/c memo. during May, 1913, as per details in shipping record	140			6580	
31					
Work in Progress	6	lb	126		
1870					
Service Dept. Expense 7.03	406	C		126	
To credit Expense Dept. for misc. parts as per details in shipping record					

May 1913

31					
Finished Cells Filled	111		30768		
Work in Progress	6	lb	1726		
1807 6.901					
1870 5.544					
Cost of Cells Sold	350			31492	
48 cells and equipment returned account sales during May 1913, as per details in shipping record					
23 Fa cells @ 13.16	30768				
Drays 6.90					
Parts 534					
31					
Finished Cells Filled	111		13056		
Work in Progress	6	lb	1386		
1807 7.051					
1870 6.814					
Cost of Cells Sold	350			14442	
5 Fa cells and equipment returned account sales during May 1913, as per details in shipping record					
5 Fa cells @ 7.56	130.56				
Drays 7.05					
Parts 6.81					
30					
Work in Progress	6	lb	2840		
1870					
Cost Filling Outfits Sold	360			2840	
200 Filling outfits returned account sales during May 1913, as per detail in shipping record					
30					
Finished Cells Filled	111		54730		
Work in Progress	6	lb	1399		
1807 11.222					
1870 2.77					
Cost of Cells Sold	350			55629	
46 cells and equipment returned account sales during May 1913, as per detail in shipping record					
55 Fa cells @ 9.86	54730				
Drays 11.22					
Parts 2.77					

31				
Finished Cells Killed	111		81 47	
Work in Progress	6v	16	11 51	
1807	7.98			
1870	8.53			
Cost of Cells Sold	350			97 99
8 AH cells and equipment returned a/c sales during month of May 1913, as per details in shipping record				
6 AH cells @ 13.59	81 47			
Drayage	7.98			
Parts	8.53			
31				
Work in Progress	6v	16	403 75	
1807	127.13			
1870	232.03			
6078	41.69			
Cost of Parts Sold	364			403 75
Miscellaneous parts accessories and repairs returned a/c sales during May 1913, as per details in shipping record.				
31				
Finished Cells Killed	111		41 40	
Work in Progress	6v	16	17 60	
1807	7.36			
1870	10.24			
Memorandum Ledger	140			58 —
84 pails and equipment returned a/c memo. during May, 1913, as per details in shipping record.				
10 84 cells @ 4.16	41.60			
Drayage	7.36			
Parts	10.24			

31				
Cost of Cells Sold	350		18771 79	
Finished Cells Killed	111			16989 71
Work in Progress	6v	16		1732 58
1807	1312.79			
1870	419.85			
48 cells shipped a/c sales during May 1913				
7403 48 cells @ 2.07	16,989.71			
Drayage	1,312.79			
Parts	419.85			
31				
Cost of Cells Sold	350		7433 03	
Finished Cells Killed	111			1716 48
Accounted	140			537 —
Work in Progress	6v	16		180 55
1807	127.67			
1870	72.88			
136 cells & equipment shipped a/c sales during May 1913				
298 136 cells filled @ 5.76	1716.48			
100 136 " dry " 5.37	537.—			
Drayage	127.67			
Parts	72.88			
31				
Cost of Cells Sold	350		7806 46	
Finished Cells Killed	111			7684 88
Work in Progress	6v	16		121 56
1807	118.46			
1870	3.10			
764 46H cells & equipment shipped a/c sales during May 13				
764 46H cells @ 10.17	7684.88			
Drayage	118.46			
Parts	3.10			
31				
Cost of Cells Sold	350		7797 68	
Finished Cells Killed	111			7918 78
Work in Progress	6v	16		125 90
1807	693.87			
1870	364.08			
46 cells & equipment shipped a/c sales during May 1913				
7917 46 cells @ 9.86	7,918.78			
Drayage	693.87			
Parts	364.08			

May 1913

31				
Cost of Cells Sold	350	6216 14		
Finished Cells Filled	111		5861 60	
Work in Progress	63		354 54	
1807	139.91			
1870	214.63			
A10 H cells & equipment				
shipped a/c Sales May 1913				
340 A10 H cells @ 17.24	5861.60			
Drasp	139.91			
Parts	214.63			
31				
Cost of Cells Sold	350	7439 35		
Finished Cells Filled	111		7086 84	
Work in Progress	63		352 51	
1807	198.44			
1870	154.07			
A10 cells & equipment				
shipped a/c Sales May 1913				
438 A10 cells @ 16.18	7,086.84			
Drasp	198.44			
Parts	154.07			
31				
Cost of Cells Sold	350	3381 83 39		
Finished Cells Filled	111		3 2505 86	
Work in Progress	63		26 78 03	
1807	863.98			
1870	1,236.35			
2409	577.80			
A17 cells & equipment				
shipped a/c Sales during May 13				
1562 A17 cells @ 19.53	30,505.86			
Drasp	863.98			
Parts	1,236.35			
Dry Electrolyte	577.80			
31				
Cost of Cells Sold	350	6474 08		
Finished Cells Filled	111		4515 84	
" " Assembled	170		1017 70	
Work in Progress	63		940 04	
1807	538.94			
1870	407.10			
B7 cells & equipment				
shipped a/c Sales during May 13				
1764 B7 cells @ 2.56	4515.84			
420 B7 " " 2.41 dry	1017.70			
Drasp	538.94			
Parts	407.10			

May 1913

Cost of Cells Sold	350	9481 91		
Finished Cells Filled	111		6458 40	
" " Assembled	170		1651 70	
Work in Progress	63		1092 31	
1807	609.85			
1870	482.46			
B4 cells & equipment				
shipped a/c Sales during May 13				
1560 B4 cells @ 4.14	6458.40			
430 B4 " " 3.84 dry	1651.70			
Drasp	609.85			
Parts	482.46			
31				
Cost of Parts Sold	360	6386 15		
Work in Progress	63		6386 15	
1807	877.97			
1870	2333.53			
2796	73.60			
6078	3151.10			
Drasp & parts shipped				
a/c Sales during May 1913				
Drasp	877.97			
Parts	2333.53			
736 gal. Kataliik @ .10	73.60			
5663 gal. Solution @ .0558	3,151.10			
31				
Cost of Filling Outfits Sold	360	60 50		
Work in Progress	63		60 50	
1870				
Forty-eight .78				
Filling Outfits shipped a/c				
Sales during May 1913				
31				
Cost of Cells Sold	350	9251 76		
Finished Cells Filled	111		8830 36	
Work in Progress	63		420 90	
1807	217.95			
1870	202.95			
A8 cells & equipment				
shipped a/c Sales during				
May 1913				
671 A8 cells @ 13.16	8,830.36			
Drasp	217.95			
Parts	202.95			

31				
Cost of Cells Sold				
Finished Cells Filled	350	79 50 175		
Assembled	111		748 1953	
Work in Progress	120		744 —	
1807 1043.14	63		1938 14	
1870 895.10				
F&H cells & equipment shipped a/c Banks during May 1913				
1879 F&H cells @ 13.59		74 819.53		
60 F&H " " 12.40 Dry		744 —		
Group 1043.14				
Parts 895.10				
31				
Factory Expense	755	787 74		
31				
Shipping Expense	383	787 74		
85-4				
Operation of Trucks	374		565 48	
To distribute proportion of Key Foreman incoming and outgoing freight the cost of truck operation during the month of May 1913				
31				
Cost of Cells Sold	350	998 78		
Factory Assembling Expense	368		998 78	
To charge "Cost of Cells Sold" with cost of assembling cells into batteries during the month of May 1913				
31				
Sales of Cells & Accessories	444	73 18 —		
Accounts Payable	716		73 18 —	
~~Miller Bros.~~ Hutchison				
To credit M. R. Hutchison ~~with $~~ 73.18.00 in connection with 2.6 cells sold in May 13				

31			
Cost of Cells Sold			
~~Void~~			
~~Work in Progress~~	350	73 18 0 —	
a/c Fin. Cells Filled	63		73 18 0 —

June 1913

30						
Repairs Dept. Expense						
Allowances to Employees	406	£	10			10
To correcting error in entries on page 155 Abstract of Expenditures	160					
30						
Insurance						
Insurance Unexpired	178		108	17		108 17
To charge Insurance with proportion of Insurance expiring during the month of June 1913	197					
30						
Taxes						
Taxes Accrued	268		700	—		700 —
To charge Taxes with estimated proportion of taxes accruing during the month of June 1913	250					
30						
Interest on Funded Debt						
Interest on Funded Debt Accrued & Int. Deb.	283		1500	—		1500 —
To charge Interest on Funded Debt with the interest accruing on the outstanding bonds of the company during June 1913	334					
30						
Depreciation of Plant & Equipment						
Reserve for Depreciation of Plant & Equip.	322		3633	73		3633 73
To depreciate Plant & Equipment value to 1st of 1910 to take so shown on the financial statement of May 31st 1913	318					

Buildings & Drawings	25,000.—
Machinery & Rec'd Equip	689,337.51
Equipment Overhead	7,683.49
" Leased	419.—
" Rail Transport & Inspect.	699.79
Office Furniture & Fittings	7,996.—
Auto Changing Station	638.70
	731,776.99
1% of 1910 of 731,776.99	3,633.73

June 1913

30

Accounts Payable — 216 — 3 75
Hoyt Electrical Mfg. Co.
Accounts Receivable — 10 — 3 75
Hoyt Electrical Mfg. Co.
To transfer Hoyt Elec. Mfg. Co. account from a/c Rec. to a/c Payable

30

Accounts Receivable — 10 — 10 —
Profit and Loss — 340 — 10 —
To correct for Frings analysis Sales month of January 1913

30

Accounts Receivable — 10 — 24
Brownlowe Co.
Profit and Loss — 340 — 24
To charge Brownlowe Co. for $.24. We billed them for $1.00. They paid $11.76 taking 2% for cash, or .24. Goods returned and full credit given

30

Accounts Receivable — 10 — 3 75
Third Ave. R.R. Co.
Profit & Loss — 340 — 3 75
To reverse item of Third Ave. R.R. Co. $3.75 as shown of 1 1.00 - They paid this amt. $3.75 by cash 6-24-13

30

Accounts Receivable — 10 — 24
Grinnity & Perryopo Valley Ry. Co.
Profit and Loss — 340 — 24
To reverse item of Grinnity & Perryopo Valley Ry. Co. 24¢ as shown on 1 1.00 - They paid this amt. by cash.

30

Accounts Receivable — 10 — 22
M. K. Watkins
Profit and Loss — 340 — 22
To cancel entry for M. K. Watkins, 22¢ on Journal page #338

Note #340

June 1913

30

Reserve for Bad Debts — 310 — 16 60
Accounts Receivable — 10 — 16 60
Grand Time
To charge Reserve for Bad Debts with balance in the a/c of Grand Time.

30

Reserve for Bad Debts — 310 — 87
Accounts Receivable — 10 — 87
Chas. Bowden — .75
L. R. Pomeroy — .50
M. B. Turner — .12
To charge Profit & Loss with sundry accounts considered uncollectable

30

Accounts Receivable — 10 — 4 00
Brendan Auto Co.
Profit and Loss — 340 — 4 00
To reverse entry for 4.00 item of Brendan Auto Co. 4.00 as they have sent check to cover this item

30

Reserve for Bad Debts — 310 — 19 59
Accounts Receivable — 10 — 19 59
Samuel Cooper — .50
Rock Lake Ship Co. — 2.47
City of Cincinnati — .12
Christine Garage — 5.50
Chic. Grand Wan. R.R. Co. — .50
Pennsylvania Ry. & Power Co. — 8.—
Elite Garage — 2.50
To charge Reserve for Bad Debts with sundry accounts as per recommendations of Mr. Phillips

30

Accounts Receivable — 10 — 1 44
Saylor & Innis — 446 — 1 44
Discount
To charge Saylor & Innis for $1.44 Regulator was billed them for $7.75. They paid 7.031 taking 2% for cash or 1.44 Regulator returned and full credit given

June 1913

30
Reserve for Bad Debts 310 75 —
Accounts Receivable 10 75 —
New York City
Dept. Corporation Office
To change "Reserve for Bad Debts" with $75.00 Item
written to Mr. Pennland debtor
June 30 1913 by Mr. Mudd

30
Accounts Receivable 10 360
Royal Elec. Garage
Profit and Loss 340 360
To reverse item of
Royal Elec. Garage $360
shown on J 100 May paid
this amt. by check 7-17-13

30
Accounts Receivable 10 75
Heralds Bros.
Reserve for Bad Debts 310 75
To cancel difference
as shown on the account of
Heralds Bros.

30
Sales of Cello and Accessories 440 3750 —
Reserve Account 170 3750 —
To charge Sales of
Cello and Accessories with 15% Discount on 1000 J & H cello $6000.00
allowed Pennsylvania R.R. Co.
on our credit inv. 9-7 and 9-3
these cello held out on Invoices
6-871 and 6-897 B

30
Reserve for Bad Debts 310 75
Accounts Receivable 10 75
Kingan Provision Co.
To change "Reserve for
Bad Debts" with 75¢ to clear
out this account

June 1913

30
Accounts Receivable 10 170
Electric Vehicle Co.
Profit and Loss 340 170
To general entry
Dec 31 1913
Electric Vehicle Co. J 100, for
$170 as per memo of Mr. Welch

30
Edison Chemical Works 16 34500 —
Interest 786 427 50 34927 50
Notes Payable 200
To credit Notes Payable
with our note for $34,927.50
including interest of $427.50
due Aug. 15, 1913, in favor of
The International Nickel Co.
payable at Union Nat'l Bank
of Newark

6
Accounts Payable 216 4999 25
Gas Mach Co.
Interest 786 7 97 5074 22
Notes Payable 200
To credit Notes Payable
with our 90 day note for
$5074.22 including interest
of $7.97 due Sept 1st 1913 in
favor of Gas Mach Co. payable
at Union Nat'l Bank of Newark

9
Accounts Payable 216 18000 —
Edison Phono Works
Notes Payable 200 18000 —
To credit Notes Payable
with our 4 mos. Trade note for
$18,000.00, due Oct. 9, 1913 in
favor of Edison Phono Works
payable at Union Nat'l Bank
of Newark

13
Accounts Payable 216 9669 76
Dickerson Van-Duzen Co.
Interest 786 14 31 9696 07
Notes Payable 200
To credit Notes Payable
with our 3 months note for
$9,696.07 including interest of
$14.31 due Sept 15th 1913 in
favor of Dickerson Van-Duzen Co.
payable at Union Nat'l Bank of Newark

Journal 1913

13					
J Accounts Payable	216		2555 18		
Sloan & Chase Mfg Co					
Interest	786		51 08		
Notes Payable	211				2605 26
To credit Notes Payable with our 4 months note for 2,605.26, including interest of 51.08, due Oct. 13, 1913 in favor of Sloan & Chase Mfg Co, and payable at Union Nat'l Bank of Newark					
17					
J Accounts Payable	216		1046 11		
Pittsburg C.R.S.Co.,					
Interest	786		20 92		
Notes Payable	211				1067 03
To credit Notes Payable with our 4 months note for 1,067.03, including interest of 20.92, due Oct. 17, 1913 in favor of Pittsburg C.R.S.Co. and payable at Union Nat'l Bank of Newark					
18					
Edison Chemical Works	16		6669 54		
Interest	786		133 39		
Notes Payable	211				6803 93
To credit Notes Payable with our 4 months note for 6,803.93, including interest of 133.39, due Oct. 20, 1913, in favor of A. Kipskin Co., and payable at Union Nat'l Bank of Newark					
18					
J Accounts Payable	216		9900 —		
Merck and Co.,					
Interest	786		198 —		
Notes Payable	211				10098 —
To credit Notes Payable with our 4 months note for 10,098.00, including interest of 198.00, due Oct. 18, 1913, in favor of Merck & Co., and payable at Union Nat'l Bank of Newark					

Journal 1913

18					
J Accounts Payable	216		1000 —		
Union Drawn Steel Co.					
Notes Payable	211				1000 —
To credit Notes Payable with our 60 day note for 1,000.00 due Aug. 18, 1913, in favor of Union Drawn Steel Co. and payable at Union Nat'l Bank of Newark					
19					
J Accounts Payable	216		3944 54		
Morris & Pearsey Co					
Interest	786		48 68		
Notes Payable	211				3994 22
To credit Notes Payable with our 3 months note for 3,994.22, including interest of 48.68 due Sept. 18, 1913 and payable at Union Nat'l Bank of Newark					
18					
J Accounts Payable	216		1931 98		
Dwyer Harris Wire Co.					
Notes Payable	211				1931 98
To credit Notes Payable with our 4 months note for 1,931.98, due Oct. 20, 1913, in favor of Dwyer Harris Wire Co. and payable at Union Nat'l Bank of Newark					
20					
Edison Chemical Works	16		2000 52		
Interest	786		21 48		
Notes Payable	211				2022 —
To credit Notes Payable with our 4 months note for 2,022.00, including interest of 21.48, due Aug. 20, 1913, in favor of Penn. Coal and Coke Corp., and payable at Union Nat'l Bank of Newark					

Use effective acct #1 to credit

June 1913

10				
Accounts Payable	216	1500 —		
Schaum & Uhlinger				
Interest	786	30 —		
Notes Payable	222		1530 —	
To credit Notes Payable with our 4 months note for 1,530.00, including interest of 30.00 in favor of Schaum & Uhlinger, due Oct. 20, 1913, and payable at Union Nat'l Bank of Newark				
10				
Edison Chemical Works	216	1544 35		
Interest	786	30 88		
Notes Payable	222		1575 23	
To credit Notes Payable with our 4 months note for 1,575.23, including interest of 30.88, due Oct. 20, 1913, in favor of Hudson & Sanger, and payable at Union Nat'l Bank of Newark				
10				
Accounts Payable	216	7854 70		
J. H. Williams Co.				
Interest	786	57 09		
Notes Payable	222		7911 79	
To credit Notes Payable with our 4 months note for 7,911.79, including interest of 57.09, due Oct. 20, 1913, in favor of J. H. Williams Co. and payable at Union Nat'l Bank of Newark				
10				
Accounts Payable	216	7064 30		
Newark Rivet Works				
Interest	786	41 29		
Notes Payable	222		7105 59	
To credit Notes Payable with our 4 months note for 7,105.59, including interest of 41.29, due Oct. 20, 1913, in favor of Newark Rivet Works and payable at Union Nat'l Bank of Newark				

June 1913

10				
Accounts Payable	216	7068 32		
H. J. Rusch Mach. Co.				
Interest	786	41 37		
Notes Payable	222		7109 69	
To credit Notes Payable with our 4 months note for 7,109.69, including interest of 41.37, due Oct. 20, 1913, in favor of H. J. Rusch Mach. Co. and payable at Union Nat'l Bank of Newark				
15				
Accounts Payable	216	990 —		
Bailey & Aling Lumber Co.				
Interest	786	10 —		
Notes Payable	222		1000 —	
To credit Notes Payable with our 60 day note for 1,000.00 including interest of 10.00, due Aug. 25, 1913, in favor of Bailey & Aling Lumber Co. and payable at Union Nat'l Bank of Newark.				
13				
Accounts Payable	216	1899 34		
Fairmount Brass & Iron Co.				
Interest	786	78 50		
Notes Payable	222		1978 34	
To credit Notes Payable with our 3 months note for 1,978.34 including interest of 78.50, due Sept. 13, 1913, in favor of Fairmount Brass & Iron Co. and payable at Union Nat'l Bank				
24				
Accounts Payable	216	16000 —		
Edison Phono. Works				
Notes Payable	222		16000 —	
To credit Notes Payable with our 4 months note for 16,000.00, due Oct. 24, 1913, in favor of Edison Phono. Works and payable at Union Nat'l Bank of Newark				

June 1913.

75						
Accounts Payable	716	June	1850.85			
Chas. Baum						
Interest	786		37.01			
Notes Payable	777					1887.86
So credit Notes Payable with our 4 months note for 1,887.86, including interest of 37.01, in favor of Chas Baum, due Oct. 25, 1913, and payable at Union Nat'l Bank of Newark						
77						
Accounts Payable	716	June	1589.57			
Wm. D. Ross						
Interest	786		31.79			
Notes Payable	777					1621.31
So credit Notes Payable with our 4 months note for 1621.31, including interest of 31.79, in favor of Wm D Ross, due Oct. 7, 1913, and payable at Union Nat'l Bank of Newark						
30						
Accounts Payable	716	June	1384.03			
Hammacher, Schlemmer & Co						
Interest	786		27.68			
Notes Payable	777					1411.71
So credit Notes Payable with our 4 months note for 1411.71, including interest of 27.68, in favor of Hammacher, Schlemmer & Co, due Oct 30 1913, and payable at Union Nat'l Bank of Newark						

June 1913

30						
Finished Cells Account Hand	170		21468774			
Work in Progress	63				21470861	
Special Orders	30				47663	
a/c #457						
3171 #4 cells	70908.46					
647 #5 "	6954.69					
7768 #6 "	70970.97					
197 #6H "	1849.06					
1171 #8 "	14263.97					
3885 #8H "	49311.97					
563 #10 "	8551.61					
701 #12 "	17676.78					
5085 #8X "	17172.50					
1394 #8H "	5261.76					
47 #8H "	188.60					
744 #6 "	3970.80					
455 #6 "	60053.67					
So credit Work in Progress & Special Orders with cost of cells assembled during month of June 1913 - Special Order item refers to the 455 #6 cells						
30						
Cost Cells Sold	350		7031019			
Finished Cells Filled	111				18991.12	
Work in Progress	63				1319.67	
1909	858.75					
1910	460.92					
#4 cells and equipment						
Shipped a/c Books June 1913						
3171 #4 cells @ 6.00	18991.12					
Freight	858.75					
Parts	460.92					
30						
Cost of Cells Sold	350		3677789			
Finished Cells Filled	111				34083.68	
Work in Progress	63				2641.71	
1909	2011.70					
1910	633.51					
#6 cells and equipment						
Shipped a/c Books June 1913						
3487 #6 cells @ 9.77	34083.68					
Freight	2011.70					
Parts	633.51					

June 1913

30

Factory Expense a/c 15-6	756	fr	700 40		
Allowances	430		877 26		
Advertising a/c 50-3	346		324 48		
Operation of Stores a/c 35-4	377		330		
Work in Progress a/c 4760	63	fr			1062 42
Factory Expense a/c 15-3	756	fr			51 02

Repair wanted, page 599

So credit 4760 with calls repaired free of charge for customers during month of June 1913, and 15-3 for current.

Finished Calls Assembled	121		677 67		
Work in Progress a/c 6078	63	fr	37 -		
Finished Calls Filled	111				714 67

So credit Finished Calls Filled with 100 A4H calls charged in error in May 1913. This error was caused by the Shipping Dept. failing to report 100 Unformed Calls on hand May 31, 1913, as per instructions furnished them under date of May 27, 1913. These calls were turned over to them by Mr. Scholer on May 29, 1913 - per his records - and owner never not shipped until June 3rd, 1913 - see Inv. 28-61

100 A4H calls @ 677 67 = 677 67 manufacturing cost
100 A4H " " 37 = 37 - electrolyte "

June 1913

30

Finished Calls Filled	111					773 081 18	
Finished Calls Assembled	120						714 666 67
Work in Progress 6078	63	fr					41 506 06

			Mfg.		Elec.	Total
2785 A4 calls	@	656 770	17,752.95	@ .29	784.45	18,537.40
40 A4H "	"		771.15	" .37	14.80	785.95
7502 A6	"	" 4,974.470	73,098.95	" .29	10,958.86	74,151.81
753 A6H	"	" 938.580	9,394.61	" .36	141.68	9,536.29
1463 A8	"	" 1918.150	17,837.76	" .38	846.54	18,684.98
4073 A8H	"	" 1730.510	49,503.40	" .41	777.07	50,280.47
519 A10	"	" 1518.850	7,887.33	" .73	378.87	8,266.20
931 A12	"	" 1808.340	13,718.97	" .89	655.97	13,874.94
2697 B3	"	" 938.390	6,369.78	" .09	242.78	6,612.56
2577 B4	"	" 972.490	9,727.40	" .17	438.09	10,165.49
430 A5	"	" 797.460	3,479.08	" .36	104.80	3,583.88
475 B6	"	"	59,576.99	"	53.01	60,137.99
659 B6	"	" 546.950	3,473.47	" .34	156.16	3,630.63
49 B4H	"	" 401.690	138.78	" .77	10.34	149.12
			214,666.47		8,415.06	773,081.18

30

Cost of Calls Sold	350			8,911 40	
Finished Calls Filled	111				8,396 17
Work in Progress	63	fr			515 78
1807			344.63		
1890			170.65		

A8 calls and equipment shipped as bales June 1913
647 A8 calls @ 17.97½¢ 8396.17
Brass 344.63
Parts 170.65

30

Cost of Calls Sold	350			24,452 10	
Finished Calls Filled	111				24,677 40
Work in Progress	63	fr			274 70
1807			1436.73		
1890			1378.47		

A8H calls and equipment shipped as bales June 1913
1868 A8H calls @ 13.21½¢ 24,677.40
Brass 1436.73
Parts 1378.47

30

Cost of Cells Sold	350		8908.44	
Finished Cells Filled	111			8349.64
Work in Progress	63			558.80
1907		363.30		
1910		195.50		
A10 cells and equipment				
shipped as sales June 1913				
500 A10 cells @ 1605%		8349.64		
Drays		363.30		
Parts		195.50		

30

Cost of Cells Sold	350		13497.61	
Finished Cells Filled	111			12759.98
Work in Progress	63			737.63
1907		418.08		
1910		314.55		
A12 cells & equipment				
shipped as sales June 1913				
660 A12 cells @ 1927%		12759.98		
Drays		418.08		
Parts		314.55		

30

Cost of Cells Sold	350		17.62	
Finished Cells Filled	111			17.62
A10H cells shipped				
as sales during June 1913				
10 A10H cells @ 176%		17.62		

30

Cost of Cells Sold	350		3965.38	
Finished Cells Filled	111			3151.77
Work in Progress	63			813.57
1907		319.98		
1910		493.59		
B2 cells & equipment				
shipped as sales during June 1913				
1791 B2 cells @ 751%		3151.77		
Drays		319.98		
Parts		493.59		

30

Cost of Cells Sold	350		11695.74	
Finished Cells Filled	111			9549.31
Assembled	141			755
Work in Progress	63			2138.88
1907		965.71		
1910		1173.67		
B4 cells & equipment				
shipped as sales during June 13				
7240 B4 cells filled @ 1005%		9549.31		
7 B4 " Assy. 377%		755		
Drays		965.71		
Parts		1173.67		

30

Cost of Cells Sold	350		3997.97	
Finished Cells Filled	111			3657.88
Work in Progress	63			340.09
1907		776.90		
1910		108.14		
B6 cells & equipment				
shipped as sales during June 13				
650 B6 cells @ 562%		3657.88		
Drays		776.90		
Parts		108.14		

30

Cost of Cells Sold	350		1193.51	
Finished Cells Filled	111			441.41
Assembled	141			677.62
Work in Progress	63			74.48
1907		45.30		
1910		29.18		
A4H cells & equipment				
shipped as sales during June 13				
60 A4H cells filled @ 735%		441.41		
100 A4H " Assy. 677%		677.62		
Drays		45.30		
Parts		29.18		

30

Cost of Cells Sold	350		1587.31	
Finished Cells Filled	111			1500.23
Work in Progress	63			87.08
1907		47.59		
1910		34.49		
A5 cells & equipment				
shipped as sales June 1913				
180 A5 cells @ 833%		1500.23		
Drays		47.59		
Parts		34.49		

June 1913

30

Cost of Filling Outfits Sold 360 7365.0

Work in Progress 63 1870 7345.0

Seventy-seven Filling Outfits shipped a/c sales during June 1913

30

Cost of Parts Sold 360 3376.54

Work in Progress 63 3376.54

1807	387.82
1870	1109.90
7796	11.08
6078	1817.74

Sprays & parts shipped a/c sales during June 1913

Sprays	387.82
Parts	1109.90
1109# gals ut. alk @ .10 gal	11.08
3487 gal's solution @ .0553#	1817.74

30

Notes Receivable 8 17759.48

Accounts Receivable 10 Ocean

Ramsdell Co 17105.11

Interest 786 154.37

To change Notes Receivable with Ramsdell Co notes dated 5-19-13 in our favor for 17759.48 including interest of 154.37 :- One-in two months note for 6,114.60 including interest of 61.55 and one-in three months note for 6144.88 including interest of 92.82 Payable at No. Island Nat Bank of Newark, N. J.

30

Notes Receivable 8 1700.—

Accounts Receivable 10 Ocean

E. P. Jamison & Co 1700.—

To change Notes Receivable with two -- E. P. Jamison & Co notes for 1700.00 with interest at 6% per annum :- one 60 day note of 6-21-13 for 800.00 and one 90 day note of 6-21-13 for 800.00 Payable at Seattle, Wash.

June 1913

30

Cost of Calls Sold 350 6570.18

Smoked Calls Filled 711 59,455.55

Work in Progress 63 33493

16000	790.77	
6010	269.76	
6061	373.46	
6064	595.17	
6065	113.39	
6093	188.34	
6094	778.66	
6095	248.98	
6096	73.60	
6098	79.06	
6099	93.—	
6100	7.66	
6101	7.75	
6107	64.13	
Shop Order 5341	56.49	
" 5446	535.16	
" 3608	173.15	
" 3556	71.48	
" 1870	3.19	
Special Orders	30	7150.60
a/c 6571		
Plant & Equipment	77	364.30
a/c 3155	38.54	
" 3166	265.76	
" 3377	40.—	

Cost of Equipment work sold to others

two Calls @ 14¢ 14¢ 2¢ 59,455.55

30

Sour Goods 420 95.00

Work in Progress 63 95.—

1807	18.88
1870	83.43
6078	669

To change Sour Goods with Sprays, parts and solution given away free of charge during June 1913

Sprays	18.88
Parts	83.43
1½# solution @ .0553#	669

June 1913

30

Operation Acc to El. Lt. & Power Sup. Corpn — 300 — 553
Work in Progress — 63 — 553
To charge Oper. Acc to El. Lt. & Power Sup. Corpn with 100% solution as per shipping record June 1913

30

Experimental — 400 — 176
Work in Progress — 63 — 176
1870
To charge Experimental with parts as per shipping record of June 1913

30

Spare Goods — 400 — 7759
Finished Cells Filled — 111 — 7040
Work in Progress — 63 — 719
1869 — 1.18x
1870 — 1.01x
To charge Spare Goods with 5 B & cells, Trays & parts given away free of charge during June 1913

30

Factory Expense — 356 — 5074
a/c 1506
Work in Progress — 63 — 5074
1870
To charge Factory Expense with parts drawn during June 1913 to replace defective parts as per detail in shipping record.

30

Service Dept. Expense — 406 — 7843
a/c 1703
Work in Progress — 63 — 7843
1870 — 19.48 x
69 78 — 9.95 1
To charge Service Dept Expense with misc. parts and solution drawn by Inspectors during June as per detail in shipping record.

June 1913

30

Work in Progress — x — 70
p. 6000
Work in Progress — x — 70
a/c 7796
To charge a/c p. 6000 with regals defective as per detail in shipping record

30

Factory Expense — 356 — 7653
a/c 1506
Finished Cells Filled — 111 — 7653
1 A & cell — 6.98
2 A & " — 19.55
To charge Factory Expense with cost of cells shipped during June 1913 to replace defective cells as per detail in shipping record.

30

Finished Cells Filled — 111 — 33463
Work in Progress — 63 — 3741
1869 — 9.73x
1870 — 77.68x
Cost of Cells Sold — 350 — 37204
B & cells & equipment returned a/c sales during month of June 1913 as per detail in shipping record
87 B & cells @ 4.08 — 334.63
Trays — 9.73
Parts — 77.68

30

Finished Cells Filled — 111 — 39071
Work in Progress — 63 — 1470
1869 — 10.85x
1870 — 3.85x
Cost of Cells Sold — 350 — 40541
A & cells & equipment returned a/c sales during month of June 1913, as per detail in shipping record
96 A & cells 0.97 — 39.71
Trays — 10.85
Parts — 3.85

June 1913

30

Finished Cells Filled — 111 — 37.79
Work in Progress — 63 — 3.85

1807 — 3.30X
1870 — 7.55X

Cost of Cells Sold — 350 — 43.64

For cells + equipment returned a/c Sales during month of June 1913, as per detail in Shipping record.

15 For cells @ 2.51⅔ — 37.79
Scrap — 3.30
Parts — 7.55

30

Finished Cells Filled — 111 — 586.47
Work in Progress — 63 — 73.76

1807 — 14.79X
1870 — 9.47X

Cost of Cells Sold — 350 — 610.23

Ab cells + accessories returned a/c Sales during month of June 1913, as per detail in Shipping record

by Ab cells @ 9.77⅔ — 586.47
Scrap — 14.79
Parts — 9.47

30

Work in Progress — 63 — 189.64

1807 — 117.42X
1870 — 65.33X
6878 — 6.69

Cost of Parts Sold — 364 — 189.64

Misc. parts, Scrap and solution returned a/c Sales during month of June 1913 as per detail in Shipping record

Scrap — 117.42
Parts — 65.33
Mt. Solution @ .0553 — 6.69

30

Work in Progress — 63 — 41.—
1870

Cost of Filling Outfits Sold — 360 — 41.—

Bowl + Filling Outfits returned a/c Sales during month of June 1913 as per detail in Shipping record.

June 1913

30

Work in Progress — 63 — 7.—
1870

Service Dept. Expense — 406 — 7.—
703

To credit Service Dept. for misc. parts as per detail in Shipping record of June 1913
1 Filler + Wire

30

Work in Progress — 63 — 49.—
1870

Brass Goods — 400 — 49.—

To charge a/c 1870 for parts returned as per detail in Shipping record. month of June 1913

30

Finished Cells Filled — 111 — 150.99
Work in Progress — 63 — 12.97

1807 — 6.53X
1870 — 6.44

Memorandum Ledger — 140 — 163.96

B4 cells and equipment returned a/c memorandum during June 1913, as per detail in Shipping record

by B4 cells @ 10.85⅔ — 150.99
Scrap — 6.53
Parts — 6.44

30

Finished Cells Filled — 111 — 168.70

Memorandum Ledger — 140 — 168.70

A8 cells + equipment returned a/c memorandum during June 1913, as per detail in Shipping record

13 A8 cells @ 12.97⅔ — 168.70

June 1913

30

Notes Receivable 8 — 5019.46
Accounts Receivable 10 — 5019.46
Ramsdell Co.
To charge Notes Receivable with Ramsdell Co. note for 5019.46 dated 6-16-13 and payable at
30

Work in Progress 65 — 9.08
a/c 3761
Accounts Payable 716 — 9.08
J. Edward Ogden Co.
To credit the J. Edw. Ogden Co. with 9.08 covering cancellation of our debit memo. #50 and included in our payment of May 17th of No. 3-371. The credit memo covering this cancellation was not given a number and consequently not entered in the accounts payable ledger
30

Sales of Calls & Accessories 44 — 4636-
Accounts Payable 716 — 4636-
M. R. Hutchison
To credit M. R. Hutchison with 4636.00 in connection with 136 calls sold in May & June 1913
30

Accounts Receivable 10 — 50.10
Edison Storage Battery Co., Chicago, Ill.
Profit and Loss 340 — 50.10
To correct error in transferring the Edison Storage Battery Co. Chicago a/c on Jun. 28, 1913 from accounts receivable to General Ledger Consignment account

June 1913

Plant Equipment 30 — 857.16
a/c 7476
7715
799.80-1
57.36-1
Cost of Calls Sold 350 — 857.16
To credit Cost of Calls Sold for $857.16 included in the cost of the 136 calls in error.
30

Special Orders 30 — 476.63
a/c 4459
Finished Calls Warehoused 141 — 476.63
To credit "Finished Calls Warehoused" for 476.63 included in the cost of 136 calls in error
30

Advertising 394 — 30.76
50-6
Work in Progress 64 — 30.76
3773
To correct error in distribution of No. 6-459 - the last invoice in this voucher
30

Cost of Calls Sold 350 — 30.01
Work in Progress 64 — 30.01
3608
79.50-1
to 6061
Cost of Equipment 477
used on 136 calls - omitted from original entry on J 481
30

Factory Expenses 376 — 760.99
75-7
Shipping Expenses 385 — 760.98
45-4
Operation of Trucks 371 — 57.197
To distribute proportionately between incoming and outgoing freight the cost of truck operation during the month of June 1913

June 1913

30					
Cost of Calls Sold					
Factory Commissions Expense	250	95004			
To change Cost of Calls sold with cost of accounting calls into Factories during month of June 1913	566			95004	
30					
Profit & Loss	340	150—			
Accounts Payable	216			150—	
The Railway Supply Mfgr Assn					
To cancel No 7-71 covering a refund of $150.00 by the Railway Supply Mfgrs Assn for a curtailment of space assigned us and paid for by us at the Atlantic City Show - This credit voucher was made out before the receipt of their check and was afterwards applicated by No 7-173					

31

Insulated Cable Field — 114 — 81.62

20 Bx cable @ 4.08 — 81.62

Cropper & Co. Ltd. — 340 — 81.62

To charge Insulated Cable Field with 20 Bx cable returned by the Newport Service Station on their Cut Ticket #112. These cable were originally shipped to the Mfg. office on S.O. 12513 S.O. 7000 [illegible] & were forwarded from there on Mess. of the Newport Cable Tel. Harmonic Co. but they were not inventoried by the Mfg. Office on May 24 1913 when Newport Station cut the boxes so shipping in stock. Newport Station S.T. 7 & 8 OT. 12 & 10.

31

Profit and Loss — 340 — .44 — .44

Accounts Receivable — 10 — 6000

M. K. Watkins

To correct error in entry on page #466. Cut entry on page [illegible]

31

Discount for Prd. Dis'ts — 310 — .50 — .50

Accounts Receivable — 10 — 6000

Fidelity Bros.

To correct error in 3rd entry on page #468

31

Profit and Loss — 340 — 1.70 — 1.70

Accounts Receivable — 10 — 6000

Electric Supply Co.

To correct error in first entry on page #469

31

Work in Progress — 64 — 83.95

6078

Cost of Parts Sold — 364 — 83.95

To correct error in computing Parts entries for month of June 1913 - Analysis Sales shows 1639# Solution returned - Journal entry shows 1711#

1639# Solution @ .0553 =	90.64	
1711# " " .0553 =	6.69	
	83.95	

-1-

✓ Accounts Payable — 216 — 36000 —

Bacon Phono Works

Note Payable — 211 — 6000 — 36000 —

To charge Bacon Phono Works with two notes for $18000.00 issued by us in their favor on April 9 & April 23, 1913

-1-

✓ Other Income — 316 — 738.90

Accounts Payable — 216 — 6000 — 738.90

Bacon Phono Works

To credit Bacon Phono Wks with discount on four months note for $20000.00 falling due April 28 & 30, similar note falling due April 28 & 30 as follows.

Apr. 28 Net proceeds	17621.10	Interest $1800.00	Disc. 36.90
" 28 " "	17623.00	" $1800.00	" 37.00
			73.90

-1-

✓ Other Interest — 316 — 738.00

Accounts Payable — 216 — 6000 — 738.00

Bacon Phono Works

To credit Bacon Phono Works with discount on four months note for $20000.00 falling due May 9 & 11, similar note falling due May 23 & 25

May 9 Net proceeds	17621.00	Interest $1800.00	Disc. 36.00
" 23 " "	17623.00	" $1800.00	" 37.00
			73.00

-1-

✓ Other Interest — 316 — 691.33

Accounts Payable — 216 — 6000 — 691.33

Bacon Phono Works

To credit Bacon Phono Works with discount on 4 mo. note for $20000 due on June 6th & discount on 4 mo. note for $18000.00 due June 20th as follows:-

June 10 Net proceeds	17621.00	Interest $1800.00	Disc. 36.00
" 24 " "	17623.67	" $1600.00	" 35.33
			691.33

July, 1913.

-1-

Other Interest					
Accounts Payable	716	1171 50			
Thos A Edison, Inc.	716			1171 50	
Incredus Thos A Edison Inc with discount on our 4 mo note for $25000 00 falling due on May 15 May 15 net proceeds $24850 Bound $2500 00 disc 171 50					
10					
Notes Payable	716	23000 -			
Accounts Payable	716			23000 -	
Edison Phono Works. To credit Edison Phono Works with our note for $23000 00 falling due today this renewed by new $21000 00 note. See payment on this day to Nat'l Thos A Edison Bank for $1150 00 difference in note plus bank discount.					
10					
Accounts Payable	716	21000 -			
Edison Phono Works					
Notes Payable	716			21000 -	
To Chas A Edison Phono Works with our 4 months note for $21000 00 as renewal less payment of note falling due this day.					
10					
Other Interest	716	1130 50			
Accounts Payable	716			1130 50	
Edison Phono Works To credit Edison Phono Works with $1130 50 being discount on note for $25000 falling due this day this included in our check payment to them.					

July, 1913.

-10-

Notes Payable	716	16906 77			
Accounts Payable	716			16906 77	
March Mfg Co. To credit March Mfg Co with our note for $16906 77 in their favor falling due this day. Renewed for $5000 00 plus cash payment of difference plus interest on new $5000 00 note. Amount of check - $11906 77.					
10					
Other Interest	716	160 -			
Accounts Payable	716			160 -	
March Mfg Co To credit March Mfg Co with 160 00 - interest on our 4 mo note for $5000 00 issued this day due Nov 10, 1913.					
-7-					
Accounts Receivable	10		98		
Consolidated Electric Lighting & Equipment Co					
Other Interest	716			98	
To charge to the above concern with 98 interest accrued on their note of $4900 from date of issuance to date of settlement.					
-1-					
Accounts Receivable	10		129 87		
Consolidated Electric Lighting & Equipment Co					
Other Interest	716			129 87	
To charge the above concern with interest on their note for $9360 00 due this day as follows					
Interest on Today's note for $9360 00 @ 6 %			110.16		
Less interest for 33 days on $1170 00 their part of May 30th loan					
" " 7 " $585 00 " " Times 6%			6.14		
			12.55		
All interest due			127.87		
Their payment			129.87		

July, 1913.

7

✓ Accounts Payable Paul A. Revere & Co	716		1710 29
Other Interest 3 mo. note due Oct 7th. -10-	786	Accr	25 65
✓ Accounts Payable Merck & Co.	716	Debit	8000 -
Interest not included in face of note. 60 day note due Sept 15th			
✓ Accounts Payable Jos. Stokes Rubber Co	716		5000 -
Other Interest 4 mo note due Nov 10th	786	Accr	100 -
✓ Accounts Payable Jos. Stokes Rubber Co	716	Debit	5000 -
Other Interest 4 mo note due Nov 10th -11-	786		100 -
✓ Accounts Payable Driver Harris Mfg Co	716	Debit	4997 01
Other Interest 4 mo. note due Nov 11th 14	786		2 99
✓ Accounts Payable Simon Brown Steel Co	716	Debit	4758 01
Other Interest 60 day note due Sept 12 15	786		4 75
✓ Accounts Payable Manning, Maxwell & Moore	716	Debit	10000
Other Interest 60 day note due Sept 15th.	786		100
Edison Chemical Works. International Nickel Co.	16		17500
Other Interest. 60 day note due Sept 15th. -17-	786		175 -
✓ Accounts Payable American Oil & Supply Co.	716	Debit	1794 17
Edison Chemical Works. American Oil & Supply Co	16		4680 11
Other Interest 4 mo. note due Nov. 17th -19-	786		129 49
✓ Accounts Payable Fuller Bros Co.	716	Debit	8055 17
Other Interest 4 mo. note due Nov. 19th 25	786		120 82
✓ Accounts Payable Edison Bros Works	716	Debit	16000 -
4 mo note due Nov. 25th Interest not included in face of note.			
continued fol. 495			57716 4

July, 1913.

continued from fol. 494

-25-

✓ Accounts Payable Sloane Hardware Mfg. Co.	716	Debit	2221 00
Other Interest 4 mo. note due Nov 25th 25	786	Accr	4 50
✓ Accounts Payable Eastern Lumber Co.	717	Debit	3713 21
Other Interest. 4 mo note due Nov. 28th 31	786	Accr	29 96
Edison Chemical Works. Independence Metals Co.	16		8500 -
Other Interest Note due Sept 15	786		42 50
"Notes Payable" To credit Notes Payable and charge our creditors with notes issued by us in part of accounts during July 1913. 25.	717		10068 81
Other Interest	786		328 -
✓ Accounts Payable Edison Bros Works Rec'd. Edison Bros Works with discounted $10000.00 note falling due the day — remitted for $6000.00. Net proceeds $5677.00 20	716	Debit	328 -
Notes Receivable Accounts Receivable E. P. Jameson Co. To credit E. P. Jameson with their 60-day note in our favor dated July 20th for payable at Seattle, Wash.	8 10	Debit	500 - 300

July 1913

31					
Insurance	Insurance Unexpired	718	113 09		113 09
	To charge Insurance with proportion of Insurance expiring during the month of July 1913	19			
31					
Dams	Dams Accrued	708	700 -		
	To charge Dams with estimated proportion of Dams accruing during the month of July 1913	752		700 -	
31					
Interest on Funded Debt	Interest on Funded Debt Accrued & Not Due	738	7500 -		
	To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during July 1913			7500 -	
31					
Depreciation of Fixed Equipment	Reserve for Depreciation of Plant & Equip. 518	310	3651 57		
	To Depreciation Plant & Equipment value by 1/10 of 1% of its value as shown on the financial statement of June 30 '13			3651 57	
	Buildings & Drawings		75,000.00		
	Machinery & Electrical Eq.		694,404.33		
	Equipment Entered		7,383.09		
	" Removed		419.00		
	" Machinery & Equipment		736.36		
	Office Furniture & Fixtures		8,184.73		
	Auto Changing Station		638.70		
			790,303.99		
	1/10 of 1% of 790,303.99 =		3,651.57		
Interest on Funded Debt Accrued & Not Due	Matured Interest on Funded Debt	738	15000 -		
	To charge Interest on Funded Debt Accrued & Not Due with "Matured Interest on Funded Debt" accrued six-months ended June 30, 1913 on the outstanding bonds of the Company			15000 -	

July 31, 1913

Allowances	Furnished Cells Filled	436	189		
	To charge Allowances with 1 Ac cell returned for repairs by the Hartford Elec. Co. This cell was scrapped and a new one was filled on Inv. # 897 - See latch cancelled by Cr. 7-10	11		189	
31					
Shipping Expense	Work in Progress	368	10 -		
	To charge Shipping Expense with one filling outfit filled to the Penn. R. R. on Inv. # 815 hereby cancelled by Cr. 7-19 Original filing out fit lost in transit	61		10 -	
31					
✓ Accounts Receivable	Amer Electric Garage	10	57 -		
✓ Accounts Payable	Amer Electric Garage	216 m		57 -	
	To correct posting of Cr. Inv. "1769" of Feb. 1913 in analysis of Trades. Entered in Cr. Rec. column in error				
31					
✓ Accounts Payable	Mary G. Williams	217	30 26		
	Advances to Employees	162 m		30 26	
	To correct error in posting No. 7-198 in Cash Rec. Book on Page "107" Mar. 5, 1913 Entered in Advances to Employees column in error				

July 1913

31

Finished Cells Installed 171 11,587.46

Work in Progress 64 11,587.46

7173 A4	13,984.49
561 A4H	3,682.55
777 A5	21,367.75
7158 A6	19,369.17
146 A6H	1,317.76
147 A8	16,774.19
7559 A8H	30,206.86
190 A10	2,786.47
1 A11	17.31
787 A17H	4,459.43
777 B7	6,565.67
8 B7H	72.08
1839 B6	6,964.07
578 B6	2,076.46
	115,874.46

To credit Work in Progress with cost of cells finished during month of July 1913.

31

Factory Expense 756 186.73

15.6

Advertising Expense 396 71.46

50.31

Allowances 496 313.89

Work in Progress 64 571.58

To credit a/c 496 with cost of cells retained free of charge during month of July 1913

31

Cost of Cells Sold 351 131,660

Finished Cells Installed 117 17,573.73

Work in Progress 64 643.7

1897	509.74
1870	13.45

A6H cells & equipment shipped a/c Sales July 1913

171 A6H cells @ 98.6¢ 17,573.73

Group 509.74

Parts 13.45

July 1913

31

Finished Cells Killed 117 17,605.53

Finished Cells Scrapped 171 171,946.07

Work in Progress 64 6,759.46

1957 A4 cells	@	6.45	12,592.51	@ .09	569.53	13,151.04	
456 A4H	"	"	6.5659	2,992.57	.37	166.50	3,159.07
3186 A5	"	"	7.7984	24,861.51	.36	1,146.96	25,908.47
7117 A6	"	"	9.0161	19,089.08	.43	912.31	19,999.39
701 A6H	"	"	9.1469	1,838.53	.36	112.56	1,951.09
704 A8	"	"	11.7756	24,872.77	.58	1,180.37	26,052.54
7837 A8H	"	"	11.8979	83,754.34	.94	7,099.33	85,853.67
750 A10	"	"	12.665	3,397.95	.93	167.90	3,565.85
53 A11	"	"	17.31	917.43	.09	46.11	963.36
787 A17H	"	"	17.5824	4,959.31	1.17	515.84	5,475.15
3677 B7	"	"	22.4099	8,832.71	.09	552.48	9,385.19
4 B7H	"	"	22.885	11.54	.13	.57	12.06
609 B6H	"	"	33.7741	22,984.43	.17	1,028.53	24,012.96
773 B6	"	"	5.7509	3,981.94	.34	175.57	4,157.46
				171,946.07		6,759.46	178,705.53

To charge Finished Cells Killed with cells killed with Aluminum during July 1913.

31

Cost of Cells Sold 351 838,037 835,336

Finished Cells Killed 117

Work in Progress 64 2.701

1897	78.065
1870	169.36

A8 cells & equipment shipped a/c Sales July 1913

646 A8 cells @ 129.3¢ 835,336

Group 78.065

Parts 169.36

31

Cost of Cells Sold 351 3,838,141 3,437,471

Finished Cells Killed 117

Work in Progress 64 400,670

1897	7,089.76
1870	191,794

A8H cells & equipment shipped a/c Sales July 1913

2,650 A8H cells @ 129.7¢ 3,437,471

Group 7,089.76

Parts 191,794

31

Cost of Cells Sold	351	301811	
Finished Cells Filled	112		7888.94
Work in Progress	64		1787.17
1807	68.40		
1870	60.77		
A 10 cells + equipment			
shipped ab Salem July 1913			
187 A 10 cells @ 1587 32/2	7888.94		
Group	68.40		
Parts	60.77		

31

Cost of Cells Sold	351	341179	
Finished Cells Filled	112		7306.72
Work in Progress	64		125.07
1807	54.36		
1870	50.73		
A 17 cells + equipment			
shipped ab Salem July 1913			
170 A 17 cells @ 1971 85/2	7306.72		
Group	54.36		
Parts	50.73		

31

Cost of Cells Sold	351	405366	
Finished Cells Filled	112		3878.38
Work in Progress	64		175.78
1807	87.60		
1870	87.68		
A 14 H cells + equipment			
shipped ab Salem July 1913			
190 A 14 H cells @ 1939 85/2	3878.38		
Group	87.60		
Parts	87.68		

31

Cost of Cells Sold	351	341649	
Finished Cells Filled	112		7417.33
Work in Progress	64		576.65
Resin	171		427.51
1807	264.15		
1870	158.36		
F 34 cells + equipment			
shipped ab Salem July 1913			
94 F 34 cells filled @ 78 50/2	7417.33		
240 F 34 " Resin " 240 50/2	576.65		
Group	264.15		
Parts	158.36		

31

Cost of Cells Sold	351	405159	
Finished Cells Filled	112		7408.43
Resin Filled	171		1783.19
Work in Progress	64		359.97
1807	209.79		
1870	150.68		
F 34 cells + equipment			
shipped ab Salem July 1913			
94 F 34 cells filled @ 78 50/2	7408.43		
340 F 34 " Resin " 377 50/2	1783.19		
Group	209.79		
Parts	150.68		

31

Cost of Cells Sold	351	4647	
Finished Cells Filled	112		42.37
Work in Progress	64		4.10
1807	7.36		
1870	1.74		
F 34 H cells + equipment			
shipped ab Salem July 1913			
18 F 34 H cells @ 2.35 50/2	42.37		
Group	7.36		
Parts	1.74		

31

Cost of Cells Sold	351	9950	
Finished Cells Filled	112		975.81
Work in Progress	64		64.69
1807	42.94		
1870	22.75		
F 36 cells + equipment			
shipped ab Salem July 1913			
167 F 36 cells @ 5.85 32/2	975.81		
Group	42.94		
Parts	22.75		

31

Cost of Parts Sold	364	406930	
Work in Progress	64		406930
1807	805.89		
1870	947.31		
7996	17.55		
6878	7308.55		
Group parts, cotrell and electrolyte shipped ab Salem July 13			
Group	805.89		
Parts	947.31		
Cotrelle 17.55 lbs @ .10 85/2	17.55		
Electrolyte 17946 lbs @ .0555	7308.55		

31

Operation Rfc Co. Elec. Sft + Prom Temp. Corpn 308 — 19|36

Work in Progress 64 — 19|36

60 78

350 [illegible] shipped

to Tobacco Factory Equipment Co., N.C. as per details in shipping record July 1913

31

Service Dept. Expense 406 — 13|89

70-3

Work in Progress 64 — 13|89

1870

To charge Service Dept. Expense with misc. parts taken for inspection during July 1913, as per details in shipping record

31

Factory Expense 406 — 187|31

18-6

Work in Progress 64 — 187|31

1870

To charge Factory Expense with parts taken during July 1913, to replace defective parts as per detail in shipping record

31

Brass Goods 400 — 300|97

Work in Progress 64 — 300|97

1807 — 274.17

1870 — 59.94

7996 — 18.41

60 78 — .70

To charge Brass Goods with Fray. parts, cotaith and adhesion given away free of charge month of June 1913

31

Brass Goods 400 — 35|61

Finished Cells Filled 112

To charge Brass Goods with 4 A+ cells 4.56, 1 B½ Bell 7.50 and 1 B½ cell given away free of charge during July '13

4 A+ cells — 27.56

1 B7 " — 7.51

1 B6 " — 5.54

31

Brass Goods 400 — 51|47

Finished Cells Filled 112 — 45|70

Work in Progress 64 — 5|77

1807 — 3.77

1870 — 1.50

To charge Brass Goods with cells + equipment given away free of charge during July 1913, as per detail in shipping record

7 B7 cells — 5.07

10 B4 " — 42.68

Brass Parts — 3.77

Parts — 1.50

31

Cost of Selling Buffalo Sold 460 — 82|43

Work in Progress 65 — 82|43

1870

One hundred and six 106 Selling Buffalo shipped as sales during July 1913

31

Cost of Cells Sold 351 — 1919|70

Finished Cells Filled 112 — 1387|93

Assembled 191 — 462|60

Work in Progress 65 — 73|57

1807 — 476.04

1870 — 257.53

A+ cells Equipment shipped as sales during July '13

7007 A+ cells filled @ 69½ — 13,879.03

370 A+ " assem. 69½ — 4,679.60

Brass Parts — 76.04

Parts — 257.53

31

Cost of Cells Sold 351 — 196|97

Finished Cells Filled 112 — 157|97

Work in Progress 65 — 44|—

1807 — 137.79

1870 — 302.1

A+H cells Equipment shipped as sales during July '13

77 A+H cells @ 69½ — 157.97

Brass Parts — 137.79

Parts — 30.21

July 1913

31

Cost of Cells Sold 351 1538 73

Finished Cells Billed 117 1488 78

Work in Progress 65 1/6 49 95

1807 31.03

1870 18.92

As cell equipment shipped a/c Sales during July 13

186 Ab cells @ 808 85/2 1488.78

Drawp 31.03

Parts 18.92

31

Cost of Cells Sold 351 2491 16

Finished Cells Billed 117 2658 68

Acim 17 1 2 6 19

Work in Progress 15 1/6 1033 29

1807 632.76

1870 400.53

As cells equipment shipped a/c Sales during July 13

2353 Ab cells billed @ 96 72/2 2658.68

136 Ab " acim @ 90 1/2 1 2 3 6 19

Drawp 632.76

Parts 400.53

31

Finished Cells Billed 117 1947 67

Work in Progress 64 1/6 81 71

1807 45.60

1870 36.11

Cost of Cells Sold 351 2028 38

A10 cells equipment returned a/c Sales during July 1913

171 A10 cells @ 1887 33/2 1 9 7 2 67

Drawp 45.60

Parts 36.11

31

Work in Progress 64 1/6 646 77

1807 505.07

1870 140.39

7996 .70

6078 .61

Cost of Parts Sold 351 646 77

Misc. parts, Drawp, Estalith and electrolyte returned a/c Sales during July 1913

Drawp 505.07

Parts 140.39

Estalith .70

Electrolyte .61

July 1913

31

Experimental 41 133

Work in Progress 65 1/6 133

1870

To charge Experimental with Misc. parts as shown on Shipping record July 1913

31

Work in Progress 64 1/6 11 —

1870

Cost of Filling Outfits Sold 360 11 —

One 1-1 Filling Outfit returned a/c Sales during month of July 1913 as per detail in Shipping record

31

Work in Progress 64 1/6 7 —

1870

Service Dept Expense 436 7 —

To credit Service Dept for misc. parts returned as per detail in Shipping record.

31

Finished Cells Billed 117 1 7 5 85

Work in Progress 64 1/6 59 03

1807 31.68

1870 27.35

Cost of Cells Sold 351 834 88

A8 cells equipment returned a/c Sales during July '13

60 A8 cells @ 1793 85/2 775.85

Drawp 31.68

Parts 27.35

31

Finished Cells Billed 117 17 54

Work in Progress 64 1/6 7 10

1807 1.10

1870 1.—

Cost of Cells Sold 351 14 64

Br cells equipment returned a/c Sales during July '13

5 Br cells @ 750 1/2 17.54

Drawp 1.10

Parts 1.00

31

Finished Cells Billed		11		799 97	
Work in Progress		64 1/6		7 18	
1807	14.18 ✓				
1870	13.— ✓				
Cost of Cells Sold		351			806 45
26 cells equipment returned a/c Sales during July 1913					
13 26 cells @ 96 2/3	799.97				
Scrap	14.18				
Parts	13.—				

31

Finished Cells Billed		11		57 66	
Work in Progress		64 1/6		05	
1870					
Cost of Cells Sold		351			57 71
3 air cells equipment returned a/c Sales during July 13					
3 air cells @ 19 1/3	57.66				
Parts	.05				

31

Finished Cells Billed		11		1639 97	
Work in Progress		64 1/6		96 97	
1807	67.19 ✓				
1870	34.78 ✓				
Cost of Cells Sold		351			1736 89
24 cells equipment returned a/c Sales during July 13					
738 24 cells @ 68 9/23	1639.97				
Scrap	67.19				
Parts	34.78				

31

Finished Cells Billed		11		33 76	
Work in Progress		64 1/6		7 08	
1807	1.75 ✓				
1870	.83 ✓				
Cost of Cells Sold		351			35 34
36 cells equipment returned a/c Sales during July 13					
6 36 cells @ 55 4/3	33 76				
Scrap	1.75				
Parts	.83				

31

Finished Cells Billed		11		719 69	
Work in Progress		64 1/6		1 09	
1807	.17 ✓				
1870	9.97 ✓				
Cost of Cells Sold		351			720 78
54 cells equipment returned a/c Sales during July 13					
54 54 cells @ 106 2/3	719.69				
Scrap	.17				
Parts	9.97				

30

Work in Progress		x	1/6	1 09	
7.6000					
Work in Progress		x	1/6		1 09
7408					

4-10 cans dry electrolyte shipped to our Mr. Norton to fix Road in connection with 54 cell as per details in shipping record month of July 1913

31

Cost of Cells Sold		351		903 39	
Battery Assembling Expense		363			903 39
a/c charge Cost of Cells sold with cost of assembling cells into batteries during month of July 1913					

31

Factory Expense		326		194 71	
75-7					
Shipping Expense		388		194 17	
45-4					
Operation of Trucks		374			389 43
to distribute proportionately between incoming and outgoing freight the cost of Truck Operation during the month of July 1913					

31

Advertising Expense		394		135 —	
Shipping Expense		388			135 —
to correct error in addition of Shipping and Advertising Column in the Abstract of Expenditures page 181					

August 1913

1						
Manufacturing Orders	Work in Progress	504	16138 30			
		65			16138 30	
	To charge "Manufacturing Orders" with balance as shown in the distribution of "Work in Progress" Orders on the first of August 1913. Posting this date all orders which have been charged to "Work in Progress" will be distributed to "Manufacturing Orders"					
31						
Accommodation Purchases		150	8 40			
	Administration & General Expense	770			8 40	
	a/c 609					
	To transfer a credit for 1 Fabric-mending machine shipped to Edison Storage Battery Supply Co. on B.M. 7837 to Adm. & General Expense					
31						
Insurance						
	Insurance Unapplied	778	113 30			
		190			113 30	
	To charge Insurance with proportion of Insurance expiring during the month of Aug. 1913					
31						
Taxes						
	Taxes Accrued	763	700 —			
		250			700 —	
	To charge Taxes with estimated proportion of Taxes accruing during the month of Aug. 1913					
31						
Interest on Funded Debt						
	Interest on Funded Debt Accrued + Not Due	780	7500 —			
		26			7500 —	
	To charge "Interest on Funded Debt" with interest accruing on the outstanding bonds of the company during Aug. 1913					

August 1913

Depreciation of Plant Equipment — 3/1 — 377 — 3680.10 — 3680.10
Reserve for Depreciation of P. & E. — 318
So depreciate Plant Equipment value by 1/10 of 1% of its value as shown on the Financial Statement of July 31st 1913 1

Patterns & Drawings	75,000.00
Machinery & Appl. Eq.	698,337.99
Equipment Outside	7,483.49
" Removed	419.00
" Equipment Depd.	736.54
Office Furniture & Fixtures	8,403.98
Aud. Charging Station	638.70
	736,019.70

1/10 of 1% of 736,019.70 = 3,680.10

3/1

Thos. A. Edison — 446 — 46 — 46
Accounts Receivable — 10
Thos. A. Edison, Inc.
So correct error in billing Inv. 1-666 to Thos. A. Edison, Inc. this invoice made to A. Edison, Inc. but was mailed to T. A. Edison, but and accepted by them as the item our house was for work performed by us for their bills

75

Notes Payable — 777 — 8160 — 8160
Accounts Payable — 717
West Penn Steel Co.
So credit West Penn Steel Co with our note for $8,160.00 in their favor falling due this day. Renewal of $500.00 plus cash payment of difference plus interest on new $5,000.00 note Amount of Check $3,710.00

75

Other Interest — 786 — 50.00 — 50.00
Accounts Payable — 717
West Penn Steel Co.
So credit West Penn Steel Co. with $50.00 interest on our 60 day note for 5000.00 issued this day check date Oct 7th 1913

August 1913

Accounts Payable — 717 — 6,618.09

Pittsburgh Steel Co. 60 day note due Oct 1 1913	6,617.37	
Wm. J. Mates 60 day note due Oct 7th 1913	1,000.00	
Railway Age Gazette 90 day note due Nov 1st 1913	1,341.03	
Joseph Stokes Rubber Co 4 mos. note due Dec 8 1913	4,975.00	
Joseph Stokes Rubber Co 4 mos. note due Dec. 8, 1913	4,975.00	
Quigley Furnace and Bldg Co 30 day note due Sept 1st 1913	10,000.00	
Edison Chemical Works Pierson Co. 3 mos. note due Nov. 3, 1913		48,789
H. D. Thayer 4 mos. note due Dec. 8, 1913	7,500.00	
Edison Chemical Works Penn Coal & Coke Corp 4 mos. note due Dec. 8, 1913		46,148.80
Edison Chemical Works Penn Coal and Coke Corp 4 mos. note due Dec. 8, 1913		46,148.80
Edison Chemical Works A. Klipstein Co. Note due on Nov. 7th 1913		40,848.00
E. W. McClaren Co 4 mos. note due Dec. 8, 1913	7,130.38	
Bailey & Aiken Co. Co. 4 mos. note due Dec. 8, 1913	4,000.00	
Edison Phono. Works 4 mos. note due Dec. 17, 1913	5,894.67	
Newark R. Supply Co 4 mos. note due Dec. 17, 1913	7,000.00	
R. Gray & Co., Inc. 4 mos. note due Dec. 17, 1913	1,000.00	

Note entry below on page 512

Continued p. 512

	17				
occ	Eastern Furniture Co.,		7,518.56		
	4 mos. note due Dec. 17, 1913				
occ	Fairbrite Brown & Forbes Co.		4,000.00		
	3 mos. note due Nov. 17, 1913				
	13				
occ	Pierce, Butler & Pierce Co.		7,047.82		
	1 mo. note due Sept. 13, 1913				
occ	Pierce, Butler & Pierce Co.		7,047.82		
	2 mos. note due Oct. 13, 1913				
occ	Pierce, Butler & Pierce Co.,		7,047.82		
	3 mos. note due Nov. 13, 1913				
	18				
occ	Thornton Bros.,		666.67		
	3 mos. note due Nov. 18, 1913				
occ	Thornton Bros.		666.67		
	3 mos. note due Nov. 18, 1913				
occ	Thornton Bros.		666.66		
	3 mos. note due Nov. 18, 1913				
	20				
occ	J. H. Williams Co.		3,884.67		
	4 mos. note due Dec. 20, 1913				
Other Interest		786	133.68		
	Notes Payable	777		8411.068	
	So credit Notes				
	Payable and charge				
	our creditors with notes				
	issued by us in payment				
	of accounts during Aug. 1913				
	25				
occ	Accounts Payable	717	5000-		
	West Penn. Steel Co.				
	Notes Payable	777		5000-	
	So credit Notes Payable				
	with our 60 day note for				
	$5000.00 due Oct. 26, 1913 in favor				
	of West Penn. Steel Co. and				
	payable at Union National				
	Bank of Newark				

	25				
occ	Accounts Payable	717	1683.16		
	Newark River Works				
Other Interest		786	33.66		
	Notes Payable	777		1716.82	
	So credit Notes Payable				
	with our 4 mos. note for				
	$1716.82 including interest of				
	$33.66, in favor of Newark River				
	Works due Feb. 26, 1913, and				
	payable at Union Nat'l Bank				
	27				
occ	Accounts Receivable	10	104.18		
	Atlantic Vehicle Co.				
Other Interest		786		104.18	
	So charge Atlantic				
	Vehicle Co. with interest of				
	$104.18 included in their note				
	of Aug. 27, 1913, in our favor				
	for $5839.35				
	27				
Notes Receivable		8	5839.35		
occ	Accounts Receivable	10		5839.35	
	Atlantic Vehicle Co.				
	So credit Atlantic Vehicle				
	Co. with their 45 day note for				
	$5839.35 including interest				
	of $104.18 due Oct. 11, 1913 and				
	payable at 1600 Broadway, N.Y. City				
	Room 1027				
occ	Accounts Receivable	10	170-		
	J. R. Dailey Co. Inc.				
Other Interest		786		170-	
	So charge J. R. Dailey				
	Co. Inc. with interest of $170.00				
	included in their note of				
	Aug. 1, 1913 in our favor for $6000.00				
Notes Receivable		8	6000.00		
occ	Accounts Receivable	10		6000.00	
	J. R. Dailey Co. Inc.				
	So credit J. R. Dailey				
	Co. Inc. with their 4 mos. note				
	for $6000.00 ~~[illegible]~~ interest				
	of $170.00 due Dec. 1, 1913 and				
	payable at Brown Brown Nat'l				
	Bank				

August 1913

Accounts Receivable	10	6000 00			
to R. Bailey & Co.					
Notes Receivable	8			6000 00	
To charge to R. Bailey with their note for $6000.00 falling due this day. Renewed for $6,000.00 - $172.00 interest paid Aug 17, 1913					
31					
Profit and Loss	360	40 -			
Accounts Receivable	10			40 -	
Abraham & Strauss					
To correct error in failing to post Credit Memo #13172 in Analysis of Sales for month of Oct. 1913					
31					
Manufacturing Orders	504	E 14,122 46			
a/c 3748					
Pay Roll Accrued	730			14,122 46	
To charge Manufacturing Orders - a/c 3748 - and credit Pay Roll Accrued for Foreman's pay roll for week of June 7th 1913 and Aug 30, 1913 not included in regular weekly pay roll distribution					

June	7	301.75
	28	542.70
July	5	446.16
"	12	989.60
"	19	1,114.75
"	26	1,214.86
August	2	1,604.37
"	9	1,050.86
"	16	1,042.79
"	23	1,954.61
"	30	1,866.48
		14,122.46

August 1913

Manufacturing Orders	504	E 987 97			
a/c 4162					
Manufacturing Orders	504	E		801 62	
a/c 6278					
Factory Expense	756	E		186 35	
a/c 15-3					
To charge "Manufacturing Orders" a/c 4162 with Materials and current consumed in repairing cells as per detail for repair orders - from May 15th 1913 to present date. See detail on file					
31					
Finished Cells Estimated	121	177,739 36			
Work in Progress	45			177,739 36	

4738	Ad	15,653.96
375	Ad H	4,179.91
671	A5	5,179.67
1683	A6	15,152.19
140	A6 H	1,798.87
409	A8	4,791.16
1587	A8 H	18,879.75
581	A10	8,504.83
780	A10 H	4,903.46
356	B4	835.08
18,515	B4 H	43,833.70
714	B6	1,116.40

To credit Work in Progress with cost of cells completed during month of August 1913

Accounts Payable	217	170 33			
Edison Phono Works	1800				
Other Interest	736			170 33	
To correct error in entry on Journal #511 - Edison Phono. Works charged with $5879.67 in place of $6,000.00 face of Note. $6,000.00 does not include interest of $170.33					

August 1913

31

Finished Cells Filled — 11v — 19,427.79

Finished Cells Stock Shed — 1v1 — 15,981.18

Manufacturing Orders — 504 E. — 39,51.61

bots

1100 Ad cells @	6,499	18,481.79	@ .79	600.00	18,049.79
414 Ad4 "	6,549	2,710.58	.37	153.18	2,863.76
404 A5 "	2,797	3,817.30	.36	177.84	3,992.14
1455 A6 "	8,990	13,081.03	.45	675.65	13,706.68
140 A6H "	9,134	1,378.79	.56	78.40	1,357.19
411 A8 "	11,714	4,814.54	.58	238.38	5,052.92
1591 A8H "	11,954	18,986.99	.74	1177.34	20,164.33
866 A10 "	14,665	8,289.30	.79	413.18	8,702.48
150 A12 "	17,5151	7,676.87	.87	13.50	7,757.37
443 B7 "	2,3466	1,039.54	.08	39.87	1,079.41
185 B7H "	2,3675	1,384.61	.13	243.76	1,628.37
95 B8 "	3,7741	358.54	.19	16.15	374.69
214 B6 "	5,7166	1,116.35	.24	51.36	1,167.71
		15,481.18		3,451.61	18,932.79

To Charge Finished Cells Filled with cells filled with sections during month of August 1913

79

✓ Accounts Payable — 719 — 74,865

Corrugated Box Co — 719 — 74,865

Other Interest — 789 — 74.78

Notes Payable — 777 — 7,503.43

To credit Notes Payable with our 60 day note for 7,503.43, including interest of 74.78 due Oct. 29, 1913 in favor of Corrugated Box Co. and payable at Union Nat'l Bank, Newark, N. J.

1v

✓ Other Interest — 789 — 170.33

Accounts Payable — 719 — 170.33

Edison Phono. Works

To credit Edison Phono. Works with 170.33 interest on our 4 months note for $6000.00 issued this day and due 12.12.13

August 1913

31

Finished Cells Filled — 11v — 83.09

Manufacturing Orders — 504 E. — 4.09

1.10

1897

1890

7.99

Profit and Loss — 545 — 87.18

To credit Profit & Loss with value of cells and equipment shipped from N.Y. Office to Berwick Plant on 8.2.13 These cells, etc. were not included in their inventory of 7.28.13 N.Y. Office filled for these cells 8.31.13

3 A4 cells @	6.55 33/36	20.49
7 A6 "	.955 33/36	6.11
1 A8 "	1.787 33/36	1.83
7 B4 "	1.06 33/36	8.13
9 B7 "	7.50 33/36	77.53
		83.09

No. 0 1897

1.5 cell B7 Gray — 1.10

No. 0 1890

4,061 connector	3	.14
1084 "	1	.14
B66 Cap	7	.08
B55 pole nuts	10	.33
Steel Tape	1	7.02
		7.99

31

Factory Expense — 784 E. — 78.80

at 6.5

Manufacturing Orders — 504 E. — 78.80

at 6073

To charge Factory Expense at 6.5 with 360# solution @ .08# returned on P.R. 1733 R. This solution had been laying in frame for some time and could not be used for filling cells. Used in cleaning steel tapes & plating

31

Profit and Loss 340 683

Finished Calls Filled 117 683

1 A4 calls

To credit "Finished Calls Filled" with one A4 call to offset charge of one A4 call as shown on shipping record of Aug. 1913 - credit voucher #8-74

This call returned for repairs on R.R. #9 Jan. 3, 1913 - was turned to the inspector and was scrapped. Replacement call shipped on #8949a was filled on consignment on our Inv. Jan. 1913 #5501

31

Allowances 456 9.55

Finished Calls Filled 117 9.55

1 A6 call

One A6 call returned by Anderson Detroit for repairs, and scrapped. Replaced on sales order 6681a Inv. H-878 and cancelled by credit Inv. 8-17

31

OK ✓ Accounts Receivable 10 75

Finnigan Provision Co.

Reserve for Bad Debts 310 75

To reverse last entry on page #468 of this Journal. They paid this item by check on Oct 6, 1913

31

OK ✓ ✓ ✓ Accounts Receivable 10 375

Hoyt Electrical Inst. Co

Accounts Payable 217 375

Hoyt Electrical Inst Co

To transfer Hoyt Electrical Inst Co. account from A/c Payable to A/c Receivable

31

Cost of Calls Sold 351 10907.58

Finished Calls Filled 117 8768.05

Assembled 121 1542.78

Manufacturing Orders 504 E 593.75

1807 357.86

1870 749.89

A4 calls & equipment shipped a/c sales during month of Aug. 1913 as per detail in shipping record.

1784 A4 calls filled @ 68 7/8 8768.05

310 A4 " assem. 641 9/16 1542.78

Scrap 357.86

Parts 749.89

31

Cost of Calls Sold 351 5009.70

Finished Calls Filled 117 4978.78

Manufacturing Orders 504 E 30.47

1807 164.95

1870 115.47

A4 calls & equipment shipped a/c sales during month of Aug. 1913 as per detail in shipping record

687 A4 calls @ 69 3/8 4978.78

Scrap 164.95

Parts 115.47

31

Cost of Calls Sold 351 1083.30

Finished Calls Filled 117 750.97

Assembled 121 189.10

Manufacturing Orders 504 E 143.23

1807 113.81

1870 73.46

A5 calls & equipment shipped a/c sales during month of Aug. 1913 as per detail in shipping record

310 A5 calls filled @ 80 5/8 750.97

130 A5 " assem. 771 7/8 189.10

Scrap 113.81

Parts 73.46

August 1913

31				
Cost of Cells Sold	351	19798.85		
Finished Cells Filled	117		18743.57	
Manufacturing Orders	504 E		1046.28	
1807 671.05				
1870 475.23				
A6 cells & equipment				
shipped a/c sales during				
month of Aug. 1913 as per				
detail in shipping record				
196 A6 cells @ 95 55/55		18743.57		
Drays		671.05		
Parts		475.23		

31				
Cost of Cells Sold	351	7991.09		
Finished Cells Filled	117		7976.66	
Manufacturing Orders	504 E		114.37	
1807 67.65				
1870 51.97				
A6H cells & equipment				
shipped a/c sales during				
month of Aug. 1913 as per de-				
tail in shipping record				
7 A6H cells @ 98 13/13		7976.66		
Drays		67.65		
Parts		51.97		

31				
Cost of Cells Sold	351	7650.83		
Finished Cells Filled	117		7461.77	
Manufacturing Orders	504 E		389.06	
1807 708.18				
1870 181.38				
A8 cells & equipment				
shipped a/c sales during				
month of Aug. 1913 as per				
detail in shipping record				
56 A8 cells @ 133 1/2		7461.77		
Drays		708.18		
Parts		181.38		

August 1913

31				
Cost of Cells Sold	351	71556.56		
Finished Cells Filled	117		19333.70	
Manufacturing Orders	504 E		777.36	
1807 1,186.55				
1870 1,036.81				
A8H cells & equipment				
shipped a/c sales during month				
of Aug. 1913 as per detail in				
shipping record				
1500 A8H cells @ 128 8 1/2		19,333.70		
Drays		1,186.55		
Parts		1,036.81		

31				
Cost of Cells Sold	351	3989.48		
Finished Cells Filled	117		3758.88	
Manufacturing Orders	504 E		230.60	
1807 176.51				
1870 104.09				
A10 cells & equipment				
shipped a/c sales during				
month of Aug. 1913 as per				
detail in shipping record				
7 A10 cells @ 156 2/2		3,758.88		
Drays		176.51		
Parts		104.09		

31				
Cost of Cells Sold	351	1953.19		
Finished Cells Filled	117		1679.84	
Manufacturing Orders	504 E		373.35	
1807 709.88				
1870 113.47				
B7 cells & equipment				
shipped a/c sales during month				
of Aug. 1913 as per detail in				
shipping record				
651 B7 cells @ 258 8/8		1,679.84		
Drays		709.88		
Parts		113.47		

31

Cost of Cells Sold — 351 — $788.35

Finished Cells Stock — 117 — $13.07.15

Manufacturing Orders — 504 E — $48.60

1807 — 788.01

1870 — 198.19

To cells + equipment shipped a/c sales during month of Aug. 1913 as per detail in shipping record

1958 F4 cells @ 40 5/32 — $1,307.15

Group — 788.01

Parts — 198.19

31

Cost of Cells Sold — 351 — 1,334.91

Finished Cells Stock — 117 — 1,155.85

Manufacturing Orders — 504 E — 179.06

1807 — 147.04

1870 — 32.02

To cells + equipment shipped a/c sales during month of Aug. 1913 as per detail on shipping record

209 F6 cells @ 55 5/32 — 1,155.85

Group — 147.04

Parts — 32.02

31

Cost of Parts Sold — 360 — $783.64

Manufacturing Orders — 504 E — $783.64

1807 — 570.07

1870 — 964.69

7796 — 70.70

6278 — 3,777.53

Group, parts, Eotalith and electrolyte shipped a/c sales during month of Aug. 1913, as per detail in shipping record

Group — 570.07

Parts — 964.69

Eotalith — 70.70

Electrolyte — 3,777.53

31

Cost of Filling Outfits Sold — 360 — 667.40

Manufacturing Orders — 504 E — 667.40

1870

To parts, misc. 79.

Filling Outfits shipped a/c sales during month of Aug. 1913, as per detail in shipping record

31

Factory Expense 15-6 — 757 E — 136.78

Finished Cells Stock — 117 — 136.78

6 A6 cells @ 95 5/32 — 57.37

6 A4 " " 68 7/32 — 46.97

3 A8 " " 1787 4/32 — 32.44

To charge Factory Expense with cells shipped during Aug. 1913 to replace defective cells, as per detail in shipping record

31

Factory Expense 15-6 — 757 E — .05

Manufacturing Orders — 504 E — .05

1870

To charge Factory Expense with parts shipped during Aug. 1913 to replace defective parts as per detail in shipping record

31

Factory Expense 15-6 — 757 E — 57.50

Manufacturing Orders — 504 E — 57.50

1870

To charge Factory Expense with parts shipped to Anderson Repair Dept. during Aug. 1913, as per detail in shipping record

31

Service Dept. Expense 703 — 756 E — 5.11

Manufacturing Orders — 504 E — 5.11

1870 — 5.01

7796 — .10

To charge Service Dept. Expense with misc. parts and Eotalith drawn by Inspectors during Aug. 1913, as per detail in shipping record

August 1913

31					
Gross Goods	100		22.57		
Kinnishad Cells Sold	117				20.33
Manufacturing Orders	504 E				2.24
1807 1.18					
1870 1.06					
To change Gross Goods with cells and parts given away free of charge during Aug. 1913, as per detail in shipping record					
5 H cells @ 4.06 2/3				20.33	
Trays				1.18	
Parts				1.06	
31					
Operation-Ofc. Eq. Ed. Lt. & Power Sup. Corpn	378		7.78		
Manufacturing Orders	504 E				7.78
1870					
To charge Operation Ofc. Eq. Ed. Lt. & Power Supply Corpn with misc. parts as per shipping record of Aug. 1913					
31					
Manufacturing Orders	504 E		177.38		
1807		51.83			
1870		59.11			
6078		11.44			
Cost of Parts Sold	364				177.38
Misc. parts, trays and solution returned month of Aug. 1913, as per detail in shipping record					
Trays		51.83			
Parts		59.11			
Solution 275# @ .0558		11.44			
31					
Kinnishad Cells Sold	117		1850.58		
Manufacturing Orders	504 E		55.02		
1807		35.34			
1870		19.68			
Cost of Cells Sold	351				1905.60
31 A4 cells & equipment returned month of Aug. 1913, as per detail in shipping record					
31 A4 cells @ 68.58 2/3				1850.58	
Trays				35.34	
Parts				19.68	

August 1913

31					
Kinnishad Cells Sold	117		9.81		
Cost of Cells Sold	351				9.81
A6H cell returned month of Aug. 1913, as per detail in shipping record					
1 A6H cell @ 9.81 2/3		9.81			
31					
Manufacturing Orders	504 E		38.—		
1870					
Cost of Filling Outfits Sold	360				38.—
Four-H filling outfits returned month of Aug. 1913, as per detail in shipping record					
31					
+ Advertising Expense	394		11.76		
50-3					
Kinnishad Cells Sold	117				9.05
Manufacturing Orders	504 E				2.61
1870		2.59			
7408		16.07			
To charge Advertising Expense with cells and misc. parts sent to T. A. Edison, Inc. Australian Office to be used for demonstrating purposes					
1 A4 cell @ 6.83 2/3		6.83			
1 A5 " 5.08 2/3		5.09			
1 A6 " 9.55 2/3		9.55			
1 A8 " 17.83 1/3		17.83			
1 A8H " 17.88 1/3		17.89			
1 A10 " 15.66 2/3		15.66			
1 A12 " 19.10 2/3		19.10			
1 B12 " 7.50 2/3		7.50			
1 B4 " 4.06 2/3		4.07			
1 B6 " 5.53 1/3		5.53			
		99.05			
Parts		2.59			
Dry electrolyte		16.07			

August 1913

31

Advertising Expense 394 E 391

52-3

Manufacturing Orders 504 E 391

6078

Solution shipped to Prof. B. Wells, Spring Lake, N.J. to be used in filling 100 B4 cells - Storm lighting Battery - as per detail in shipping record of Aug 1913

70# solution @ .0558 3.91

31

Advertising Expense 394 E 1663

52-3

Finished Cells Filled 117 17.52

Manufacturing Orders 504 E 4.11

1807 1.10

1870 3.01

B7 cells & equipment given as a prize in coat of Athletic Garments held at Chicago by Electric Garage Owners Assn of that City, as per detail in shipping record of Aug. 1913

5 B7 cells @ 750% 17.52

Wrap 1.10

Parts 3.01

31

Gross Goods 400 E 194.86

Manufacturing Orders 504 E 194.86

1807 9.84

1870 156.77

7796 .15

6078 28.65

Wrap, parts, solution and electrolyte given away free of charge month of Aug. 13, as per detail in shipping Record

Wrap

Parts

Solution

Electrolyte

August 1913

31

Finished Cells Filled 117 117.97

Manufacturing Orders 504 E 9.65

1807 5.90

1870 3.75

Cost of Cells Sold 351 127.57

B4 cells & equipment returned month of Aug. 1913, as per detail in shipping record

19 B4 cells @ 606% 117.97

Wrap 5.90

Parts 3.75

31

Finished Cells Filled 117 1241.93

Manufacturing Orders 504 E 2.68

1807 14.18

1870 10.50

Cost of Cells Sold 351 1266.61

A6 cells & equipment returned month of Aug. 1913, as per detail in shipping record

130 A6 cells @ 955% 1241.93

Wrap 14.18

Parts 10.50

31

Finished Cells Filled 117 37.55

Manufacturing Orders 504 E 5.62

1807 7.70

1870 1.47

Cost of Cells Sold 351 41.17

B7 cells & equipment returned month of Aug. 1913 as per detail in shipping record

15 B7 cells @ 750% 37.55

Wrap 7.70

Parts 1.47

31
Finished Cells Filled — 117 — $1 30 90
Manufacturing Orders — 504 E — 19 99
1807 — 101.75
1870 — 7.94
Cost of Cells Sold — 351 — 3 30 79
28 cells & equipment returned month of Aug. 1913 as per detail in shipping record
7 44 A 8 cells @ 17.87½ — $130.90
Scrap — 101.75
Parts — 7.94

31
Manufacturing Orders — 504 E — 7 —
1870
Service Dept. Expense — 116 — 7 —
70.3
Dry. 1 filler and wire returned by Service Dept. to stock, as per detail in shipping record of Aug. 13

31
Finished Cells Filled — 117 — 46 13
Manufacturing Orders — 504 E — 7 10
1807 — 1.77
1870 — .88
Memorandum Credit — 140 — 46 83
B4 cells & equipment returned month of Aug. 1913, as per detail in shipping record.
11 B4 cells @ 4.06½ — 44.70
Scrap — 1.77
Parts — .88

31
Finished Cells Filled — 117 — 81 94
Memorandum Credit — 140 — 81 94
A4 cells returned month of Aug. 1913, as per detail in shipping record
17 A4 cells @ 4.81½ — 81.94

31
Finished Cells Filled — 117 — 78 66
Memorandum Credit — 140 — 78 66
A6 cells returned month of Aug. 1913, as per detail in shipping record
3 A6 cells @ 9.55½ — 78.66

31
Finished Cells Filled — 117 — 7 504
Manufacturing Orders — 504 E — 7 59
1807 — 7.70
1870 — 5.39
Operation Cost for El. Ht. & Power Dep. Expense — 308 — 3 7 63
B7 cells & equipment returned month of Aug. 1913, as per detail in shipping record
10 B7 cells @ 7.50½ — 7.504
Scrap — 7.70
Parts — 5.39

31
Manufacturing Orders — 504 E — 78 05
1870
Spare Goods — 400 — 78 05
30 charge a/c 1870 with parts returned month of Aug. 1913, as per detail in shipping record

31
Manufacturing Orders — 504 E — 3 04
1870
Operation Cost for El. Ht. & Power Dep. Expense — 308 — 3 04
Parts returned month of Aug. 1913 as per detail in shipping record

31
Factory Expense — 757 — E — 71 76
15.6
Advertising — 396 — E — 3 55
50.3
Accounts — 406 — 6 77 85
Manufacturing Orders — 504 E — 839 16
4 16
30 credit a/c 4 160 with cost of cells repaired free of charge during the month of Aug. 1913

31

Factory Expense 757 — 757 | 776 18

Shipping Expense 754 — 388 | 776 18

Operation of Trucks
To distribute proportion-
ately between incoming and
outgoing freight the cost of
truck operation during the
month of Aug. 1913 — 397 | 55736

31

Cost of Cells Sold — 351 | 79369

Factory Operating Exp. — 388 | 79369
To charge "Cost of Cells
Sold" with cost of operating
cells into batteries during
month of Aug. 1913
758

Accounts Payable — 716 | 16000000
Edison Phono Works
Notes Payable — 717 | 16000000
To credit Notes Payable
with new 3 months note for
$16,000.00 due Nov. 15, 1913 in
favor of Edison Phono. Works
and payable at Union Nat'l
Bank, Newark, N. J.
755

Other Interest — 789 | 37800
Accounts Payable — 717 | 37800
Edison Phono. Works
To credit a/c Payable
Edison Phono. Works with
$378.00 interest on our 3 months
note issued this day and due
Nov. 15, 1913

31

Finished Cells Filled — 750 | 750
Cost of Cells Sold
For cells returned
month of Aug. 1913 as per detail
in shipping record.

31

Sales of Cells and Accessories — 413 | 50 50
Shipping Expense 754 — 388 | 50 50
To correct error in
distribution of the following inv.
viz.—

Inv. No	Invoiced & A&H cells	Sold for	Diff
6-816	1316.80	1300.00	16.80
6-817	1975.70	1950.00	25.70
6-851	658.50	650.00	8.50
	3950.50	3900.00	50.50

31

Sales of Cells & Accessories — 413 | 10 00
P.B. cells
Sales of Cells & Accessories — 413 | 10 00
A&H cell
To correct error in
addition of analysis of sales
returns month of Aug. 1913
page sheet with $3.835 at
bottom

Cost of Cells Sold — 351 | 79 095 | 644 44
Finished Cells Filled — 113 | 76 51
Manufacturing Orders — 504 E
1807 39.47
1870 37.09
A&H cells + equipment
shipped a/c sales during month
of Aug. 1913 as per detail in
shipping record
50 A&H @ 1288 82/2 — 644.44
Charge 39.47
Paid 37.09

31

Shipping Expense — 388 | 10
Service Dept. Expense — 406 | 10
To correct error in
footing in Abstract of Expendi-
tures month of Aug. 1913 page
#199

September 1913

Manufacturing Orders						
Work in Progress	505		7181			
65					7181	
To correct error in distributing matches on 28th of Aug. 1913						
So						
Manufacturing Orders	505	E	2464			
a/c #260						
Allowances	466				1956	
Advertising Expense	394	E			508	
50-3						
To correct error in entry on page #149 of this journal. On original entry a/c #260 as well as 15-3 was credited for current						
So						
Manufacturing Orders	505	E	5107			
a/c #260						
Allowances	466				3860	
Advertising Expense	394	E			1247	
50-3						
To correct error in entry on page #196 of this journal. On original entry a/c #260 as well as 15-3 was credited for current						
So						
Manufacturing Orders	505	E	4990			
a/c #260						
Allowances	466				3976	
Factory Expense	357	E			08	
15-6						
Advertising Expense	394	E			1006	
50-3						
To correct error in entry on page #198 of this journal. On original entry the current charge was included twice						
So						
Insurance						
Insurance Unexpired	374		11333			
To charge Insurance with proportion of Insurance expiring during the month of September 1913	192				11333	

September 1913

30

Sales				
Sales accrued	100	70000		
To charge sales with estimated proportion of sales accruing during the month of September 1913	750			70000
30				
Interest on Bonded Debt				
Interest on Bonded Debt Accrued + Not Due	750	750000		
To charge Interest on Bonded Debt with interest accruing on the outstanding bonds of the company during September 1913				750000
30				
Depreciation of Plant & Equipment				
Reserve for Depreciation of P. & E.	5	3706.56		
To depreciate Plant & Equipment value 1/4 of 1% of its value as shown on the financial statement of Aug. 31-13				3706.56
Railways & Buildings	75,000.00			
Rail laying & Eq.	103,564.95			
Equipment Outside Owned	7,483.49			
" Leased	4,190.00			
Telephone & Telegraph	736.54			
Office Furniture & Fixtures	8,469.98			
Wire Charging Stations	538.70			
	741,317.66			
1/4 of 1% of 741,317.66	3706.56			
30				
Manufacturing Orders 3568	505	80.91		
Work in Progress a/c 037	65			80.91
To charge a/c 3568 with current cost of New Equipment Dept. July 1st 1913 to Sept 1st 1913, as follows:-				

July 1913	7750 Kw. @	.013846	90.66
Aug.	9750 " "	.01808	174.53
Sept.	9000 " "	.01301	117.09
Oct.	10031 " "	.01378	138.71
Nov.	9400 " "	.018903	177.34
Dec.	9378 " "	.01424	133.46
Jan.	9378 " "	.014971	139.39
	59109		80.91

September 1913

30

Finished Cells Assembled	141	69744.99		
796 A4 1871.33				
1024 A6 9096.11				
5 A8 58.75				
7957 A8H 24,717.57				
188 A10 7,731.89				
115 A10H 1,678.78				
17 A12 708.43				
140 A12H 7,458.03				
11,500 B7H 76,939.15				
Work in Progress	65			69744.99
To credit Work in Progress with cost of cells assembled during month of September 1913				
30				
Finished Cells Assembled	141	607.17		
Manufacturing Orders	505			607.17
75 A4 158.04				
50 A6 449.13				
To charge finished Cells Assembled and credit a/c 4760 with 75 A4 and 50 A6 cells assembled in the Repair Dept. during the month of September 1913 In crediting Repair Dept. was made use of Departmental manufacturing cost.				
30				
Work in Progress	65	69744.99		
Finished Cells Assembled	141			69744.99
To reverse first entry on this page. This is made necessary a/c change in expense figures				
796 A4 1,871.33				
1024 A6 9,096.11				
5 A8 58.75				
7957 A8H 24,717.57				
188 A10 7,731.89				
115 A10H 1,678.78				
17 A12 708.43				
140 A12H 7,458.03				
11,500 B7H 76,939.15				
30				
Manufacturing Orders a/c 4760	505	607.17		
Finished Cells Assembled	141			607.17
75 A4 158.04				
50 A6 449.13				
Same explanation as above 30th July				

September, 1913.

-1-

Land & Buildings		164	17750 —	
Dorey premises, 24 & 26 Lakeside Ave	8500.00			
Mangey " Valley St.	4750.00			
Morris " "	4500.00			
Accounts Payable		719		8250 —
Mangey Premises	1750.00			
Morris "	2000.00			
Dorey "	4500.00			
Mortgages		548		9500 —
24 Lakeside Ave. Sarah Malone, To Thomas & Maria, 372 Pleasant St., Orange, N.J.				
Int 5% payable semi annually, Feb 1st & Aug 1st	2000.00			
26 Lakeside Ave., Patrick Dorey, Lakeside Ave, Orange, N.J.				
Int 5% payable semi annually, Nov 1st & May 1st	2000.00			
Mangey premises on Valley Road, Joseph Mangey, Mortgagor, N.J.				
Int 6½% payable semi annually, Feb 2nd & Aug 2nd	3000.00			
Morris premises on Valley St. John Cantwell, 22 Clinton St. Newark, N.J.				
Int 5% payable semi annually, Jan 8th & July 8th	2500.00			

To charge Land & Buildings with property listed above in accordance with deeds on file in Mr. Cochmann's office.

To credit Accounts Payable with money coming due on date of assignment of property to the Essex Storage Battery Company.

To credit Mortgages with mortgages held above from in part payment of above property.

-1-

Accounts Payable		719	8250 —	
Mangey Premises	1750.00			
Morris "	2000.00			
Dorey "	4500.00			
Land & Bldgs Buildings		164		8250 —

To redistribute cash paid on account of above property purchases to be in accordance with above entry. See Ledg. 147 & 152; Also Pg 5-155.

September 1913

Finished Cells Assembled		171	70706.86	
Work in Progress		65		70706.86
To credit Work in Progress with cost of cells assembled during month of Sept. 1913				
796 Ad cells	1906.96			
1074 Ab "	9764.07			
5 A9 "	59.78			
7057 B8H "	74,654.35			
188 B10 "	7,780.96			
115 B10H "	1,708.06			
17 B14 "	717.06			
140 B17H "	7,501.36			
11,500 B7H "	77,019.85			
Finished Cells Assembled		171	613.38	
Manufacturing Orders 4760		505 E		613.38
To credit Manufacturing Orders 4760 for cells assembled by Repair Dept. during month of Sept. 1913				
75 Ad cells	161.05			
50 Ab "	452.33			
Service Dept. Expense a/c 90.10 Manufacturing Orders a/c 6078		406 E 505 E	15.07	
To credit a/c 6078 for 770# elec. Fabrite used in overhauling batteries for Eagle Printing Ink Co. per credit Sur 9-8				15.07
770# @ .0558 =	15.07			

30

Finished Cells Assembled	111	7961.40		
Manufacturing Orders 6078	505 E	167.67		
Finished Cells Filled	113			8128.07

To credit Finished Cells Filled with 1789 Ford cells and 1 A6H cell to reconcile cases with inventory reported by Mr. Tacholer Sept. 30, 1913

1789 Ford cells @ 7367.75	7957.19	@ 15%	167.11	8124.30
1 A6H " " 919.45	9.19	" 56%	.56	9.69
	7961.40		167.67	8128.07

30

Finished Cells Filled	113	46836.79		
Finished Cells Assembled	111			47843.90
Manufacturing Orders 6078	505 E			749.39

To charge Finished Cells Filled with cells filled with electricity during month of September 1913

195	A6 cells @ 646.19	1,256.17	@ 94%	56.55	1,312.72
27	A6H " " 654.75	144.06	" 97%	8.14	152.18
1789	A6 " " 904.65	11,799.31	" 105%	589.71	12,389.02
1	A8 " " 1185.65	11.86	" 58%	.58	12.44
1817	A8H " " 1701.05	21,833.71	" 94%	1,245.58	23,079.29
199	A10 " " 1479.70	2,943.61	" 95%	145.27	3,088.88
115	A10H " " 1485.75	1,788.07	" 99%	113.85	1,921.92
124	A12 " " 1767.19	2,191.79	" 97%	127.38	2,319.17
140	A12H " " 1786.65	2,501.78	" 112%	156.30	2,658.08
2	F3 " " 794.65	8.69	" 9%	.18	8.87
5	F5 " " 377.45	18.87	" 17%	.85	19.72
		44,343.90		2,749.39	46836.79

30

Cost of Cells Sold	532	63630		
Finished Cells Filled	113			60706
Manufacturing Orders 6079	505 E			924

1807	165.95
1870	176.65

At commercial cells and equipment shipped after sales during month of Sept 1913 as per detail in shipping record

690 A4 cells @ 88 2/3%	6070.60
Crates	165.95
Pails	176.65

30

Cost of Cells Sold	532	13684		
Finished Cells Filled	113			12751
Manufacturing Orders 6076	505 E			933

1807	59.54
1870	33.41

At railroad cells and equipment shipped after sales during month of Sept. 1913 as per detail in shipping record

187 A4 cells @ 68 2/3%	12751
Crates	59.54
Pails	33.41

30

Cost of Cells Sold	532	5489		
Finished Cells Filled	113			5117
Manufacturing Orders 6075	505 E			343

1807	22.26
1870	14.08

At house-lighting cells and equipment shipped after sales during month of Sept 1913 as per detail in shipping record

45 A4 cells @ 68 2/3%	5117
Crates	22.26
Pails	14.08

September 1913

30

Cost of Cells Sold	530	7389 87		
Finished Cells Billed	113		7777 45	
Manufacturing Orders	505		117 97	
1807 70.40				
1870 46.97				
25 commercial cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
731 25 cells @ 808 12/25		7777.45		
Scrap		70.40		
Parts		46.97		

30

Cost of Cells Sold	530	11670 71		
Finished Cells Billed	113		11105 45	
Manufacturing Orders	505		565 26	
1807 347.81				
1870 777.45				
1166 26 cells @ 952 12/25 11,105.45				
Scrap 347.81				
Parts 777.45				
26 commercial cells and equipment shipped after sales during month of Sept. 1913 as per detail in shipping record				

30

Cost of Cells Sold	530	7553 77		
Finished Cells Billed	113		7447 77	
Manufacturing Orders	505		105 50	
1807 63.62				
1870 41.88				
26 railroad cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
757 26 cells @ 952 12/25		7447 77		
Scrap		63.62		
Parts		41.88		

30

Cost of Cells Sold	530	3997 55		
Finished Cells Billed	113		3810 21	
Manufacturing Orders	505		187 34	
1807 108.27				
1870 79.07				
28 commercial cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
797 28 cells @ 1787 12/25		3810 21		
Scrap		108.27		
Parts		79.07		

September 1913

30

Cost of Cells Sold	530	7917 80		
Finished Cells Billed	113		7600 46	
Manufacturing Orders	505		317 34	
1807 1587.66				
1870 1537.98				
28 railroad cells and equipment shipped after sales during month of Sept 1913 as per detail in shipping record				
797 28 cells @ 1784 12/25		7600 46		
Scrap		1,587.66		
Parts		1,537.98		

30

Cost of Cells Sold	530	11010 58		
Finished Cells Billed	113		10338 30	
Manufacturing Orders	505		672 28	
1807 357.56				
1870 314.72				
10 commercial cells and equipment shipped after sales during month of Sept 1913 as per detail in shipping record				
661 10 cells @ 1564 12/25		10,338.30		
Scrap		357.56		
Parts		314.72		

30

Cost of Cells Sold	530	890 26		
Finished Cells Billed	113		817 73	
Manufacturing Orders	505		72 53	
1807 47.14				
1870 35.39				
10 railroad cells and equipment shipped after sales during month of Sept 1913 as per detail in shipping record				
50 10 cells 1675 12/25		817.73		
Scrap		47.14		
Parts		35.39		

Cost of Cells Sold	530		1056 14	
Finished Cells Billed	113			966 86
Manufacturing Orders	505			89 58
1869		43.16		
1870		46.42		
23 Air H Railroad cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
19 Air H cells @ 1.333		966.86		
Drawn		43.16		
Parts		46.42		
Cost of House-Lighting Cells Sold	530		644 83	
Finished Cells Billed	113			570 82
Manufacturing Orders	505			74 01
1869		36.76		
1870		37.25		
7 Fr cells and equipment shipped after sales during month of Sept. 1913 as per detail in shipping record				
7 x 8 Fr cells @ .750		570.82		
Drawn		36.76		
Parts		37.25		
Cost of Commercial Cells Sold	530		887 54	
Finished Cells Billed	113			766 10
Manufacturing Orders	505			121 44
1869		83.77		
1870		37.67		
8 Fr cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
8 x 6 Fr cells @ .750		766.10		
Drawn		83.77		
Parts		37.67		

Cost of Railroad Cells Sold	530		1183 37	
Finished Cells Billed	113			1082 98
Manufacturing Orders	505			75 39
411 Fr cells @ .750	1082.98	1869	176.46	
Drawn	176.46	1870	78.13	
Parts	78.13			
27 Fr cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
Cost of House-Lighting Cells Sold	530		1565 97	
Finished Cells Billed	113			1451 63
Manufacturing Orders	505			114 29
1869		57.27		
1870		57.02		
7 Fr cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
357 Fr cells @ .4063		1,451.63		
Drawn		57.27		
Parts		57.02		
Cost of Railroad Cells Sold	530		534 71	
Finished Cells Billed	113			455 41
Manufacturing Orders	505			79 30
1869		55.58		
1870		71.72		
7 Fr cells and equipment shipped after sales during month of Sept. 1913 as per detail in shipping record				
112 Fr cells @ .4063		455.41		
Drawn		55.58		
Parts		71.72		
Cost of Commercial Cells Sold	530		1009 17	
Finished Cells Billed	113			1871 66
Manufacturing Orders	505			137 51
1869		100.77		
1870		86.79		
7 Fr cells and equipment shipped after sales during month of Sept. 1913, as per detail in shipping record				
448 Fr cells @ .4063		1,871.66		
Drawn		100.77		
Parts		86.79		

30				
Cost of Railroad Cells Sold	588		711 47 55	
Finished Cells Filled	113			707 9 73
Manufacturing Orders	506	E		11 7 82
1907 67.07				
1910 50.80				
736 cells and equipment shipped a/c sales during month of Sept. 1913, as per detail in shipping record				
39 736 cells @ 553⅓	707 9 73			
Drays	67.07			
Paris	50.80			
30				
Cost of Commercial Cells Sold	530		41 41	
Finished Cells Filled	113			38 71
Manufacturing Orders	506	E		7 70
1907 1.18				
1910 1.57				
736 cells and equipment shipped a/c sales during month of Sept. 1913, as per detail in shipping record				
7 736 cells @ 553⅓	38 71			
Drays	1.18			
Paris	1.57			
30				
Cost of Paris Sold	364		4561 85	
Manufacturing Orders	506	E		4561 85
1907 370.54				
1910 917.07				
37 46 73.56				
60 78 3,750.68				
Drays, paris, extracts and electrolyte shipped a/c sales during month of Sept. 1913, as per detail in shipping record				
Drays	370.54			
Paris	917.07			
Extracts	73.56			
Electrolyte	3,750.68			
30				
Cost of Filling Outfits Sold	360		433 70	
Manufacturing Orders	506	E		433 70
1910				
40 Storage-minus-sq. - Filling Outfits shipped a/c sales during month of Sept. 1913, as per detail in shipping record				

30				
Cost of Commercial Cells Sold	530		11 7 84	
Finished Cells Filled	113			107 95
Manufacturing Orders	506	E		4 89
1907 3.03				
1910 1.86				
66⅓ cells and equipment shipped a/c sales during month of Sept. 1913, as per detail in shipping record				
11 66⅓ cells @ 981⅔	107 95			
Drays	3.03			
Paris	1.86			
30				
Advertising Expense	34 16		7 01	
50-73				
Finished Cells Filled	113			20 33
Manufacturing Orders	506	E		6 68
1907 1.18				
1910 .65				
60 78 4.85				
736 cells and equipment lot. These cells were part of a lot of 95 sent to the Semi-Centennial Celebration held by City of East Saginaw to be used for lighting Band Stand. Only 90 were returned.				
Solution sent to Stove-lighting exhibit held at Peoria, Ill.				
5 736 cells @ 406⅔	20.33			
Drays	1.18			
Paris	.65			
89 # Solution	4.85			
30				
Spare Goods	400		24 49	
Finished Cells Filled	113			20 33
Manufacturing Orders	506	E		4 16
1907 1.18				
1910 2.98				
Cells and equipment given away free of charge now in Sept. 1913, as per detail in shipping record				
5 736 cells @ 406⅔	20.33			
Drays	1.18			
Paris	2.98			

Sept. Sept. 1913

30

Operation Dep. to Gen. Ref. & Power Supply Co. 308 — 20.13 — 20.13

Manufacturing Orders 506 E

6078

360° solution shipped to Chicago Foundry & Equipment Co., D.C. - as per detail in shipping record Sept. 1913

30

Drug Goods 100 — 137.96 — 137.96

Manufacturing Orders 506 E

1807	34.71
1870	67.50
7796	.88
6078	40.97

Drugs, parts, estalite and electricity given away free of charge month of Sept. 1913, as per detail in shipping record

Drugs	34.71
Parts	67.50
Estalite	.88
Solution	40.97

30

Factory Expense 257 — 778.08

15-6

Manufacturing Orders 506 E — 778.08

1870

30 Charge Factory Expense with parts shipped to Anderson Repair Dept. during Sept. 1913, as per detail in shipping record

30

Factory Expense 257 — 70.7

15-6

Manufacturing Orders 506 E — 70.7

1870

30 Charge Factory Expense with parts shipped during month of Sept. 1913 to replace defective material as per detail in shipping record

Sept. Sept. 1913

30

Service Dept. Expense 466 — 5.18

70-3

Manufacturing Orders 506 E — 5.18

1870 — 5.00

7796 — .18

30 Charge Service Dept. Expense with misc. parts and estalite drawn by Inspector during month of Sept. 1913 as per detail in shipping record

Misc. Parts	5.00
Estalite	.18

30

Manufacturing Orders 506 E — 18.—

1870

Cost of Filling Outfits Sold 360 — 18.—

Sup. 7-7 filling outfits returned month of Sept. 1913 as per detail in shipping record

30

Manufacturing Orders 506 E — 4.46

6078

Advertising Expense 394 — 4.46

50-73

Solution returned from Showa-Hing Hing exhibit held at Peoria, Ill. as per detail in shipping record of Sept. 1913

80° solution 4.46

30

Manufacturing Orders 506 E — 104.78

1870	84.19
7796	.17
6078	20.42

Cost of Parts Sold 368 — 104.78

Parts, estalite and solution returned at sales during month of Sept. 1913 as per detail in shipping record

Parts	84.19
Estalite	.17
Solution	20.42

30					
Finished Cells Filled	113		77.65		
Manufacturing Orders	506	E	1.05		
1807 1.18					
1870 .87					
Cost of Commercial Cells Sold	590			79.70	
5 F&L cells + equipment returned after sales month of Sept. 1913, as per detail in shipping record					
5 F&L cells @ 55.93%	77.65				
Snap	1.18				
Parts	.87				
30					
Finished Cells Filled	113		769.74		
Manufacturing Orders	506	E	40.67		
1807 31.68					
1870 8.99					
Cost of Commercial Cells Sold	590			810.41	
48 cells + equipment returned after sales month of Sept. 1913, as per detail in shipping record					
48 cells @ 1787%	769.74				
Snap	31.68				
Parts	8.99				
30					
Finished Cells Filled	113		50.07		
Manufacturing Orders	506	E	8.44		
1807 4.40					
1870 4.04					
Cost of Commercial Cells Sold	590			58.51	
7 F&L cells and equipment returned after sales month of Sept. 1913, as per detail in shipping record					
7 F&L cells @ 750%	50.07				
Snap	4.40				
Parts	4.04				
30					
Manufacturing Orders	506	E	14.03		
1870					
Over Goods	400			14.03	
To change Manufacturing Orders with parts returned during month of Sept 1913, as per detail in shipping record.					

30					
Finished Cells Filled	113		971.49		
Manufacturing Orders	506	E	14.56		
1807 8.40					
1870 6.36					
Cost of Commercial Cells Sold	590			986.05	
46 cells and equipment returned after sales during month of Sept 1913, as per detail in shipping record					
1 of 46 cells @ 95%	971.49				
Snap	8.40				
Parts	6.36				
30					
Manufacturing Orders	506	E	7.87		
1870					
Sawver Dept. Expense	406	E		7.87	
To change Manufacturing Orders with parts returned by Sawver Dept month of Sept 1913 as per detail in shipping record					
30					
Finished Cells Filled	113		40.66		
Manufacturing Orders	506	E	2.68		
1807 7.36					
1870 1.32					
Memorandum Ledger	140			44.34	
10 F&L cells and equipment returned after sales during month of Sept. 1913, as per detail in shipping record					
10 F&L cells @ 406%	40.66				
Snap	7.36				
Parts	1.32				
30					
Finished Cells Filled	113		600.76		
Memorandum Ledger	140			600.76	
88 cells returned after sales during month of Sept. '13 as per detail in shipping Record					
88 - 46 cells 68%	600.76				

30

Cost of Commercial Cells Sold — 530 — 363 81
" " Railroad " " — 538 — 348 79
" " House-lighting " " — 546 — 70 30 — 783 90

Battery Assembling Expense — 363 — 783 90
So charge Cost of Cells sold with cost of assembling cells into batteries during month of Sept 1913

Comm.	5559 Cs equiv.	at 46.66⅔%	=	363.81
R. Road	5374.5 Cs	" " 49.59%	=	348.79
H. Light	310.5 Cs	" 22.77%	=	70.30
	11,199	100%		783.90

30

Factory Expense — 459 — Jk — 754 15
75-1
Shipping Expense — 388 — Jk — 754 16
45-4

Operation of Trucks — 377 — 504 31
So distribute proportionately between incoming and outgoing freight the cost of truck operation during the month of Sept. 1913

30

Suspense Account — 170 — 155 —
Misc. Supp. and Repairs — 333 — 155 —
So credit Misc. Supp. & Repairs for value of one switchboard sold to Suburban Equip. Co., and billed on our Inv. 10-849
As this switchboard is to be used in connection with batteries sold during month of Sept. we want the sales of the switchboard to appear in the same month

30

Factory Expense — 459 — 30
Accounts Payable — 217 — 30
So correct error in posting Voucher 9-713 in abstract of Expenditures. posted as 7.25 Shd. be 7.55

30

30

Shipping Expense — 388 — C — 7 60
45-4
Suspense Account — 170 — 13 05
Sales of House-lighting Cells Bar — 570 — 38 95
" " Billing Outfits — 460 — 65
Misc. Supp. & Repairs — 333 — 55 75

Adjustment necessary to show true profit on the installation of House-lighting Plant for Andrew Carnegie at Mt. Hope, N.Y. Per our Inv. 10-1191 of 12-31-13 to Thorsen Equipment Co.

30

Manufacturing Orders — 505 — E — 65
1870
Cost of Billing Outfits Sold — 360 — 65
This entry made necessary by changes caused by above entry

30

Suspense Account — 170 — 37 —
Misc. Supplies and Repairs — 333 — 37 —
So credit Misc. Supp. & Repairs for value of one Sangamo G.H. meter sold to The Union Elec. Light & Power Co. and billed on our Inv. 10-487
As this meter is to be used in connection with battery sold during month of Sept. we want the sale of the meter charged to appear in the same month

October 1913

31					
Insurance					
	Insurance Unexpired	270	113.71		
		190			113.71
	To charge insurance with proportion of insurance expiring during month of October 1913				
31					
Sages					
	Sages Accrued	268	149.31		
		150			149.31
	To charge sages with estimated proportion of sages accruing during the month of October 1913				
31					
Interest on Funded Debt					
	Interest on Funded Debt Accrued Not Due	257	750.00		
		250			750.00
	To charge "Interest on Funded Debt" with interest accruing on the outstanding bonds of the company during October 1913				
31					
Depreciation of Plant & Equipment					
	Reserve for Depreciation of P.&E.	200	3,726.78		
		310			3,726.78
	To depreciation of P.&E.				
	Values per 1/10 of 1% on the values as shown on the "Universal Statement of Expt. 1913				
	Railway & Drainage	75,000.00			
	Machinery & Pwr. Eq.	109,085.48			
	Equipment Ov. Feeder	7,483.49			
	" Engraved	419.00			
	" Salesmen's Sample	909.96			
	" Exhibit	170.99			
	Office Furniture & Fixtures	8,597.76			
	" Outside	67.60			
	Auto. Charging Station	638.90			
		372,557.76			
	1/10 of 1% of 372,557.76	3,726.78			
31					
Profit & Loss					
	Manufacturing Orders	346	185.40		
		506			185.40
3515					
	To charge Profit & Loss with material and labor consumed in making alterations on 1/6 Cars recd from N.O. Brown & Bro. Inv. A.M.B. 16-704 of 17-10-13				

31
Factory Expense 257 E 299.09
15-6
Operation of Trucks 377 7.35
31-H
Open a/c to El. Lt. & Power Trap Copper 378 1.95
326 7.50
Allowances
Manufacturing Orders 506 E 883.41
4760
To credit a/c 4760 with cost of cells repaired free of charge during months of September and Oct. 1913

31
Bins and Cells Assembled 144 6353.14
1864 a6 11,975.76
70 a5 535.07
1567 a6 13,893.56
561 a8 6,558.66
405 a8H 4,795.61
780 a10 4,083.73
160 a10H 2,058.74
144 13 H 333.90
470 B6 7,169.70
Work in Progress 65 6353.14
To credit Work in Progress with cost of cells assembled during month of Oct. 1913

31
Bins and Cells Assembled 144 67.63
40 a8 cells
Manufacturing Orders 506 E 67.63
4760
To charge Bin Cells Assembled and credit Mfg Orders a/c 4760 with 80 a8 cells assembled in the Repair Dept. during month of Oct. 13

31
Advertising Expense 394 E 1.18
50-3
Manufacturing Orders 506 E 1.18
1870
To charge Advertising Expense with parts as per detail in shipping record of Oct. 1913.
Parts 1.18

31
Cost of Parts Sold 364 617.85
Manufacturing Orders 506 E 583.19
1807 1,179.37
1870 1,701.79
7796 47.11
6078 3,010.47
Factory Expense 257 E 7.95.33
15-6
Drays, parts, estalith and electrolyte shipped a/c sales during month of Oct. 1913, as per detail in shipping record
Drays 1,179.37
Parts 1,701.79
Estalith 47.11
Electrolyte 3,010.47

31
Cost of Filling Outfits Sold 360 196.70
Manufacturing Orders 506 E 196.70
1870
Seventy-two Filling Outfits shipped a/c sales during month of Oct. 1913, as per detail in shipping record

31
Cost of Parts Sold 364 47.51
Manufacturing Orders 506 E 47.51
1807 22.07
1870 24.44
7796 1.05
Drays, parts and estalith shipped a/c sales during month of Oct. 1913 as per detail in shipping record
Drays 22.07
Parts 24.44
Estalith 1.05

31
Profit and Loss 340 18.68
Manufacturing Orders 506 E 18.68
1807 7.48
1870 11.20
To charge Profit & Loss with Drays and parts as per detail in shipping record of Oct. 1913
Drays 7.48
Parts 11.20

31

Service Dept. Expense 406 D 7 08
70-3

Manufacturing Orders 506 C 7 08
1870

To charge Service Dept. Expense with parts drawn by Inspector during month of Oct. 1913, as per detail in shipping record.

31

To Shipping Expense 388 D 19 77
45-5

Manufacturing Orders 506 C 19 77
1870 6.66
6078 13.06

To charge Shipping Expense with misc. parts and electrolyte ~~spilled and~~ lost in transit as per detail in shipping record of Oct 13

Parts 6.66
Electrolyte 13.06

31

Green Goods 400 66 96
Finished Cells Billed 113 58 75
Manufacturing Orders 506 C 8 71
1807 4.80
1870 3.91

To charge Green Goods with cells + equipment given away free of charge in month of Oct 1913 as per detail in shipping record

1 B cells @ 406½ 4.80
1 Ab " " 944½ 9.45
Gray 4.80
Parts 3.91

31

Green Goods 400 96
Manufacturing Orders 506 C 96
1807 65.36
1870 75.19
6078 4.07
7408 1.60

To charge Green Goods with Gray parts electrolyte and potash given away free of charge in month of Oct 1913 as per detail in shipping record

Gray 65.36
Parts 75.19
Solution 4.07
Electrolyte 1.60

31

Factory Expense 257 D 3 86
15-6

Manufacturing Orders 506 C 3 86
1870

To charge Factory Expense with parts shipped during month of Oct. 1913 to replace defective material as per detail in shipping record

31

Factory Expense 257 D 75 68
15-6

Finished Cells Billed 113 75 68
1 A cell @ 6.78
7 Ab " " 9.45

To charge Factory Expense with cells shipped during month of Oct. 1913 to replace defective cells as per detail in shipping record

31

Service Dept. Expense 406 D 37 16
70-3

Manufacturing Orders 506 C 37 16
1870 36.81
7496 .35

To charge Service Dept. Expense with parts and establite drawn by Inspectors month of Oct. 13 as per detail in shipping record

Parts 36.81
Establite .35

31

Operation A/c Co. El. Ht. & Pow. Sup. Corp. 378 D 118 44
Manufacturing Orders 506 C 118 44
6078 117.74
7496 .70

Solution and establite shipped to Storage Battery Equip. Co. D.C. as per detail in shipping record of Oct 1913

Solution 117.74
Establite .70

31
Manufacturing Orders 506 E 4009
1807 10.54
1870 24.97
6078 4.58
324 4009
Cost of Parts Sold
Scrap parts and solution returned as sales during month of Oct. 1913, as per detail in shipping record
Scrap 10.54
Parts 24.97
Electrolyte 4.58

31
Manufacturing Orders 506 E 308
1870
Service Dept. Expense 400 E 308
70-3
Discharge Manufacturing Orders with Parts returned to Service Dept. during month of Oct. 1913, as per detail in shipping record

31
Finished Cells Billed 113 4993 6605
Finished Cells Assembled 114 4090788
Manufacturing Orders 506 E 703397
6078
Discharge Finished Cells Billed with Cells Billed with electrolyte during month of Oct. 1913

		Mfg Cost	Elect.	Total
1778 A4 cells @	859.4	11,374.77 @ 74%	515.67	11,889.84
10 A5 " "	76.4	76.43 . 36%	2.60	80.03
1308 A6 " "	869.4	11,633.61 . 43%	567.44	12,196.05
543 A8 " "	1,169.06	6348.00 . 58%	318.94	6,666.94
776 A8H " "	1,184.03	7,676.07 . 74%	167.74	7,843.76
783 A10 "	1,458.74	8,126.87 . 73%	206.59	8,333.41
140 A10H "	1,470.16	7,058.77 . 89%	138.60	7,196.87
6 A12 "	1,767.17	106.03 . 89%	5.77	111.75
144 B7H "	731.84	333.85 . 13%	18.71	352.57
470 B6 "	516.59	7,169.61 . 74%	100.80	7,270.48
		40,907.88	7,033.97	47,926.65

31
Manufacturing Orders 506 E 3697.75
4060
Manufacturing Orders 506 E 303.91
6078
" Factory Expense 757 E 65.84
15-0
Discharge Manufacturing Orders' a/c with electrolyte and current consumed in repairing cells as per detail on repair orders - September and October 1913

31
Cost of Commercial Cells Sold 530 13178.97
Finished Cells Billed 113 11022.38
" " Assembled 114 1535.33
Manufacturing Orders 506 E 621.26
1807 371.07
1870 250.19
A4 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record
1655 A4 Billed @ 67.8% 11,022.38
250 A4 Assm. " 67.8% 1,535.33
Scrap 371.07
Parts 250.19

31
Cost of Railroad Cells Sold 533 199.16
Finished Cells Billed 113 183.14
Manufacturing Orders 506 E 16.02
1807 6.70
1870 3.87
A4 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record
27 A4 cells @ 67.8% 183.14
Scrap 6.70
Parts 3.87

October 1913

31 Cost of Commercial Cells Sold	530	11889317		
Finished Cells Billed	113		10751730	
Assembled	117		1107288	
Manufacturing Orders	507 E		47899	
1807 765.01 ✓				
1870 713.98 ✓				
26 cells and equipment shipped as sales during month of Oct. 1913 as per detail in shipping record				
1085 26 cells filled @ 9.44 5/12 10,751.30				
174 26 " assembled @ 8.89 5/12 1,107.88				
Snaps 765.01				
Parts 713.98				
31 Cost of Railroad Cells Sold	538	3380547		
Finished Cells Billed	113		3371739	
Manufacturing Orders	507 E		16815	
1807 107.44 ✓				
1870 60.71 ✓				
26 cells and equipment shipped as sales during month of Oct. 1913 as per detail in shipping record				
3570 26 cells @ 9.44 5/12 3,717.39				
Snaps 107.44				
Parts 60.71				
31 Cost of Commercial Cells Sold	530	6734184		
Finished Cells Billed	113		5458559	
Assembled	117		458556	
Manufacturing Orders	507 E		31769	
1807 182.58 ✓				
1870 134.11 ✓				
25 cells and equipment shipped as sales during month of Oct 1913 as per detail in shipping record				
6 25 cells filled @ 8.08 1/3 5,458.59				
6 25 " assembled @ 7.64 5/12 458.56				
Snaps 182.58				
Parts 134.11				

October 1913

31 Cost of Commercial Cells Sold	530	7365717		
Finished Cells Billed	113		4855716	
Assembled	117		310431	
Manufacturing Orders	507 E		40570	
1807 717.72 ✓				
1870 197.98 ✓				
28 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record				
382 28 cells filled @ 12.71 2/3 4,855.76				
180 28 " assembled @ 16.92 1/3 3,104.31				
Snaps 717.72				
Parts 197.98				
31 Cost of Railroad Cells Sold	538	3306069		
Finished Cells Billed	113		3015943	
Manufacturing Orders	507 E		29016	
1807 185.74 ✓				
1870 1048.57 ✓				
28 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record				
2350 28 cells @ 12.83 1/3 30,159.43				
Snaps 1,857.74				
Parts 1,048.57				
31 Cost of Commercial Cells Sold	530	24887		
Finished Cells Billed	113		23913	
Manufacturing Orders	507 E		969	
1807 5.70 ✓				
1870 3.99 ✓				
10 10 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record				
15 10 cells @ 1.594 1/3 23.13				
Snaps 5.70				
Parts 3.99				

31 Cost of Railroad Cars Sold	538		2 16 60 9			
Finished Cars Billed	113				1 99 2 73	
Manufacturing Orders	507	E			173 36	
1897 105.35						
1870 68.01						
21 Ore cars and equipment shipped after sales during month of Oct. 1913, as per detail in shipping record						
19 Ore cars @ 154 43/100					1 992 73	
2 Drays					105 35	
2 Carts					68 01	
31 Cost of Commercial Cars Sold	530		1 19 4 50			
Finished Cars Billed	113				1 14 7 35	
Manufacturing Orders	507	E			57 15	
1897 26.78						
1870 25.87						
6 Air cars and equipment shipped after sales during month of Oct. 1913, as per detail in shipping record						
6 Air cars @ 190 83/100					114 7 35	
2 Drays					26 78	
2 Carts					25 87	
31 Cost of House-Lighting Cars Sold	546		157 13			
Finished Cars Billed	113				137 70	
Manufacturing Orders	507	E			19 43	
1897 12.10						
1870 7.33						
55 Car cars and equipment shipped after sales during month of Oct. 1913, as per detail in shipping record						
55 Car cars @ 250 43/100					137 70	
2 Drays					12 10	
2 Carts					7 33	

31 Cost of Commercial Cars Sold	530		1 18 0 98			
Finished Cars Billed	113				1 07 8 98	
Manufacturing Orders	507	E			15 21	
1897 93.03						
1870 58.97						
5 Car cars and equipment shipped after sales during month of Oct. 1913, as per detail in shipping record						
4 1/2 Car cars @ 250 43/100					1 07 8 98	
2 Drays					93 03	
2 Carts					58 97	
31 Cost of House-Lighting Cars Sold	546		360 71			
Finished Cars Billed	113				333 44	
Manufacturing Orders	507	E			27 27	
1897 17.27						
1870 10.00						
4 Car cars and equipment shipped after sales during month of October 1913, as per detail in shipping record						
4 Car cars @ 83 36/100					333 44	
2 Drays					17 27	
2 Carts					10 00	
31 Cost of Railroad Cars Sold	538		7 08 77			
Finished Cars Billed	113				64 2 48	
Manufacturing Orders	507	E			6 67 9	
1897 41.95						
1870 24.34						
4 Car cars and equipment shipped after sales during month of October 1913, as per detail in shipping record						
4 Car cars @ 160 62/100					64 2 48	
2 Drays					41 95	
2 Carts					24 34	

31					
Cost of Commercial Cells Sold	530		7595 —		
Finished Cells Filled	113			7313 77	
Manufacturing Orders	509 E			7617 8	
1807	176.49 ✓				
1870	84.79 ✓				
564 cells and equipment shipped as sales during month of Oct 1913, as per detail in shipping record					
564 B4 cells @ 4.06 2/3	7,313.77 ✓				
Drays	176.49				
Parts	84.79				
31					
Cost of House-big Spring Cells Sold	546		67 98		
Finished Cells Filled	113			54 87	
Manufacturing Orders	509 E			8 01	
1807	6.18 ✓				
1870	1.83 ✓				
26 cells and equipment shipped as sales during month of Oct. 1913, as per detail in shipping record					
10 B6 cells @ 5.48 2/3	54.87				
Drays	6.18				
Parts	1.93				
31					
Cost of Commercial Cells Sold	530		103 98		
Finished Cells Filled	113			93 31	
Manufacturing Orders	509 E			10 07	
1807	7.36 ✓				
1870	2.71 ✓				
26 cells and equipment shipped as sales during month of Oct 1913, as per detail in shipping record					
17 B6 cells @ 5.48 2/3	93.31				
Drays	7.36				
Parts	2.71				

31					
Finished Cells Filled	113		13 76		
Manufacturing Orders	506 E		19 53		
1807	11.40 ✓				
1870	7.13 ✓				
Cost of Commercial Cells Sold	530			32 29	
6 B4 cells & equipment returned as sales during month of Oct. 1913 as per detail in shipping record					
6 B4 cells @ 1.78 2/3	13.76				
Drays	11.40				
Parts	7.13				
31					
Finished Cells Filled	113		64 55		
Cost of Commercial Cells Sold	530			64 55	
70 B6 cells & equipment returned as sales during month of Oct. 1913, as per detail in shipping record					
70 B6 cells @ 9.22 2/3	64.55				
31					
Finished Cells Filled	113		33 65		
Manufacturing Orders	506 E		7 34		
1807	17.98 ✓				
1870	8.36 ✓				
Cost of Commercial Cells Sold	530			44 99	
8 B4 cells and equipment returned as sales during month of Oct. 1913, as per detail in shipping record					
8 B4 cells @ 4.06 2/3	33.65				
Drays	17.98				
Parts	8.36				
31					
Finished Cells Filled	113		78 46		
Manufacturing Orders	506 E		7 15		
1807	13.60 ✓				
1870	7.94 ✓				
Cost of Railroad Cells Sold	530			30 61 8	
20 B4 cells & equipment returned as sales during month of Oct 1913, as per detail in shipping record					
20 B4 cells @ 4.06 2/3	84.64				
Drays	13.60				
Parts	7.94				

31					
Finished Cells Billed	113		501 38		
Manufacturing Orders	506 E		22 53		
1807	15.57 ✓				
1870	6.96 ✓				
Cost of Commercial Cells Sold	530				523 91
25 cells + equipment returned after sales during month of Oct. 1913, as per detail in shipping record by 25 cells @ 20.06 32/35	501.38				
Drays	15.57				
Parts	6.96				
31					
Finished Cells Billed	113		77 44		
Manufacturing Orders	506 E		1 85		
1807	1.18 ✓				
1870	.67 ✓				
Cost of Commercial Cells Sold	530				79 29
5 PB6 cells + equipment returned after sales during month of Oct. 1913, as per detail in shipping record 5 PB6 cells @ 5.49 3/5	77.44				
Drays	1.18				
Parts	.67				
31					
Cost of Railroad Cells Sold	539		30 598		
Finished Cells Billed	113				777 24
Manufacturing Orders	507 E				28 74
1807	17.02 ✓				
1870	11.72 ✓				
A4H cells + equipment shipped after sales during month of Oct. 1913, as per detail in shipping record. 45 A4H cells @ 6.93 3/5	777.24				
Drays	17.02 ✓				
Parts	11.72 ✓				

31					
Cost of Railroad Cells Sold	538		67 38		
Finished Cells Billed	113				54 80
Manufacturing Orders	507 E				13 08
1807	9.50 ✓				
1870	3.58 ✓				
B+H cells + equipment shipped after sales during month of Oct. 1913, as per detail in shipping record. 7 B+H cells @ 7.69 3/5	54.80				
Drays	9.50				
Parts	3.58				
31					
Cost of Commercial Cells Sold	530		7 134 78		
Finished Cells Billed	113				7 020 07
Manufacturing Orders	507 E				114 71
1807	68.72 ✓				
1870	45.99 ✓				
130 A10 cells + equipment shipped after sales during month of Oct. 1913 as per detail in shipping record. 130 A10 cells @ 15.50 92/100	7 020.07				
Drays	68.72 ✓				
Parts	45.99				
31					
Manufacturing Orders	506 E		3 —		
1870					
Cost of Filling Outfits Sold	360				3 —
To credit Cost of Filling Outfits "with value as shown in Analysis Sales month of Oct. 1913					
31					
Finished Cells Billed	113		4 697 17		
Manufacturing Orders	506 E		21 67 5		
1807	122.00 ✓				
1870	94.75 ✓				
Cost of Commercial Cells Sold	530				4 913 92
68 A8H cells + equipment returned after sales during month of Oct. 1913, as per detail in shipping record 366 A8H cells @ 12.85 3/5	4 697.17				
Drays	122.00				
Parts	94.75				

31							
Cost of House - Lighting Equipment Sold	586		1161	58			
House - Lighting Equipment	578					1161	58
So charge Cost of House - Lighting Equipment Sold with equipment shipped as sales during September 1913							
31							
Miscellaneous Supplies + Repairs	333	R	1487	80			
Sales of House - Lighting Equipment	574					1487	80
So transfer to credit of Sales of House - Lighting Equipment the value of sales during month of September 1913							
31							
House - Lighting Equipment	578		1161	58			
Miscellaneous Supp. + Repairs	333	C				1161	58
So charge House - lighting Equipment with the cost of House - Lighting Equipment purchased during month of September							
In September the above amts were posted against Inventory but were held in the General ledger under Misc. Supp. + Repairs. This refers to the three above entries							
31							
Misc. Supp. + Repairs	333	C	171	94			
Sales of House - Lighting Equipment	574					171	94
Transfer of credit from Misc. S + R to Sales of House - Lighting Equipment during September - Not treated in September entry - To be treated as a sale in October 1913							
31							
Cost of House - Lighting Equipment Sold	586		91	33			
House - Lighting Equipment	578					91	33
Cost of House - Lighting Equipment Sold during month of September - This corrects the above entry							

31							
House - Lighting Equipment	578		4	52			
Misc. Supp. + Repairs	333	C				4	52
So correct error in distribution of No. 13-10-793							
31							
Miscellaneous Supp. + Repairs	333	C	827	62			
Sales of House - Lighting Equipment	574					827	62
So correct error in distribution of "Analysis of Sales" month of October 1913 - Sales were credited to Misc. S + R. in the "Analysis of Sales" in place of Sales of House - Lighting Eq. This amount also included the $91.33 as shown in entry on page 568 of this journal							
31							
Cost of House - Lighting Equipment Sold	586		71	79			
House - Lighting Equipment	578					71	79
Cost of House - Lighting Equipment Sold during month of October 1913							
31							
House - Lighting Equipment	578		1794	16			
Misc. Supp. + Repairs	333	C				1794	16
Transfer of House - Lighting Equipment on hand up to Sept 30th 1913 - not including items of $1161.58 shown on opposite page - and							
31							
Barrier Expense 70-1	586	C	59	00			
Barrier Expense	170					59	00
So charge Barrier Expenses with the salaries of all San Francisco Inspectors up to and including work ending Oct 25th 1913							
Fran. Olandt Sept 27th to Oct 25 1913 27 weeks @ $15.00			405	00			
W. R. Stein Sept 1st to Sept 30 1913 inc 3 weeks @ $25.00			75	00			
A. G. Blum Sept 29th to Oct 25, 1913 inc 1 week @ $15.00			15	00			
3 " @ $25.00			100	00			
Per entry A.M. 3-9030 of 12-17-13							

Per entry on next page

October 1913

31

Cost of Commercial Calls Sold — 530 — 34 7 33
" " Railroad " " — 538 — 29 1 50
" " House-hig & Eng " " — 546 — 3 18
Factory Assembling Expenses — 368 — 637 01
To charge Cost of Calls sold with cost of Assembling calls such factories during month of October 1913

Comm.	66395	At & Equiv or	53.7%	= 34783
R Road	5614	" " "	45.7%	= 2915.0
H. Light	6775	" " "	.5%	= 3.18
	17400.		100.%	637.01

31

Factory Expenses — 257 — 7777 17
75-4
Shipping Expenses — 388 — 7777 17
45-4

Operation of Trucks — 377 — 444 74
To distribute proportionately between incoming and outgoing freight the cost of truck operation during the month of October 1913

31

Expenses

Service Expense — 170 — 17 50 — 17 50
406
10-1
To correct error in entry on page 56 Oleanda's salary for week ending Aug 31st amounted to 75.00 in place of 15.00

November 1913

-1-

Accounts Receivable — 378 — 32 —
Mrs J Mountford Co — 10 — 32 —
Macon Ga
To credit Mrs J Mountford with the sale of 5 cases @ 1.60 less 2% as per their check of July 8th deducted in error (Co. 159) to Operation & Electric Railway Co.

30

Insurance

Insurance Unexpired — 278 — 1132 4 — 1132 4
To charge Insurance with proportion of Insurance expiring during month of November 1913

30

Taxes

Taxes Accrued — 268 — 7493 1 — 7493 1
To charge Taxes with estimated proportion of taxes accruing during month of November 1913

See additional entry on page 568 of this journal

30

Interest on Funded Debt — 287 — 7500 00 — 7500 00
Interest on Funded Debt Accrued & Not Due
To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during November 1913

30

Thomas A. Edison Feldg Co — 130 — 3 19 — 3 19
Thomas A. Edison, Laboratory
To correct error in posting Invoice 10-858 in the Analyses Sales

30

Profit & Loss — 340 — 337 60 — 337 60
Plant Equipment
To charge Profit and Loss with cost to install all new machinery in the new Carpenter Shop on east side of Ashland Avenue

30

Depreciation of Plant & Equipment 3[illegible] — 3,756.57

Reserve for Depreciation of P. & E. 310 — 3,756.57

To depreciation Plant Equipment taken to yr of 1/10 of its total value as shown on the financial statement of October 1913

Tanks & Drayings	25,000.00
Machinery & Plant Eqp	710,003.90
Equipment Outside	5,013.99
" Rounds	419.00
" Tables, Chairs & Benches	917.74
" Sundries	170.99
Office Furn. & Fixtures Outside	9,047.70
" Inside	157.60
Auto. Charging Station	638.10
	751,930.67

1/10 of 1% of 751,930.67 = 3,756.57

30

Manufacturing Orders 507 E — 25,161

1913 60

Manufacturing Orders 507 E — 194.38

60 28

Factory Expense 757 6 — 58.73

15-3

To charge "Manufacturing Orders" a/c 1913 60 with electricity and current consumed in repairing cells as per detail on repair orders

30

Transformer Account 170 — 615.60

Toledo Commercial Cells & Accessories 520 — 615.60

To charge Transformer & credit Toledo Commercial Cells and Accessories with 60 A & cells sold to General Motors Truck Co. on our Inv. 13-11-515 This applies to the 1/5 A & Equivalents credited to Transformer on Inv. 10-1191

60 A & cells @ 13½ less rep & adj — 615.60

30

Finished Cells Assembled 122 — 53,079.43

576	A & cells		3,678.80
50	A & H	"	372.66
465	A B	"	4,169.65
67	A 8	"	750.74
18,919	B & H	"	14,894.67
190	B B	"	989.19
190	M 8	"	334.67

See last entry on this page

Work in Progress 65 — 53,079.43

To credit Work in Progress with cost of cells assembled during month of November 1913

30

Finished Cells Assembled 122 — 490.00

Manufacturing Orders 507 E — 14.11

60 28

Finished Cells Billed 113 — 504.51

To credit Finished Cells Billed with 14 A 5 cells, 6 A 19 cells, 5 A 17 cells and 7 B & cells to reconcile cells with inventory reported by the scholar Nov. 30, 1913

		Mfg Cost		Selling Price	Profit
14 A 5 cells	@	76 4/22 =	104.00	@ 36 2/22 =	504
6 A 19 "	"	14 58/22 =	87.49	" 79 2/22 =	478.38
5 A 17 "	"	17 67/22 =	88.36	" 87 2/22 =	435.91
7 B & "	"	39 7/22 =	1.55	" 17 2/22 =	.34
			490.40		1,911.11 — 504.51

30

Work in Progress 65 E — 334.67

of M 8 cells

Finished Cells Assembled 122 — 334.67

13 M 8 cells 334.67

To charge Work in Progress with the value of 13 M 8 cells assembled during the month of November 1913 This is the first lot of this type cell assembled and as the cost appears high it was decided to hold in special a/c until

30

Finished Cells Billed 113 4704773

Finished Cells Scrapped 102 4541 77

Remanufacturing Orders 507 6 750646

6078

To charge Finished Cells Billed with cells billed, with expenses during month of Nov. 13

600 lbs cells @	65 3/8¢	391.50	@ 79 1/2¢	195.16	4093.61	
50 lbs " "	65 7/8¢	32.88	" 37 1/2¢	18.50	347.16	
800 lbs " "	89 7/8¢	5354.46	" 49.2¢	788.00	5817.46	
564 lbs " "	1.19 3/8¢	6,874.19	" 58.2¢	329.17	7,151.91	
7997 lbs " "	1.18 3/8¢	96,489.99	" 71.2¢	1,653.58	98,143.35	
907 lbs " "	79 3/8¢	708.67	" 9.2¢	79.18	787.85	
188 lbs " "	50 3/8¢	279.39	" 54.2¢	45.17	1024.49	
		4541 77		3506 46	4704 73	

30

Experimental 47 832 46

Special Orders 30 6 832 46

4759

To charge Experimental with balance to Nov 1st, 1913 in a/c 4759 "Labor + Material to make up Sample "26 cell"

30

Work in Progress Adjustments 65 6 4572

Special Orders 30 6 4572

1544

To charge Work in Progress adjustments with balance outstanding on Nov 1st 1913, in Special Orders 1544

30

Profit + Loss 340 1313 61

Special Orders 30 6 1313 61

8877

To charge Profit + Loss with cost of shearing + pressing parts for "26 cells as per invoices of Chas. A. Edison Inc. charged to above order. This item should have been applied to "26 cell cost but was overlooked.

30

Profit + Loss 340 1693

Special Orders 30 6 1693

10579

To charge Profit + Loss with special pattern work on fitting for portions as per Special Order 10579

30

Furniture + Fixtures 184 530

Special Orders 30 6 530

9571

To charge Furniture + Fixtures with balance outstanding Nov. 1st 1913 on Special Order 9571 "Building one pigeon hole cabinet" as per instructions of Mr. Mendl

30

Factory Expense 257 6 677

a/c 15-6

Finished Cells Billed 113 677

To charge Factory Exp. with cost of 1 dt cage returned by Anderson Elec. Car Co. on Rec. Rep. 7600 Dr. Nov. 13-11-147 and Sup. 13-11-8371 - this cell was scrapped.

30

Profit + Loss 340 17.50

Finished Cells Billed 113 17.50

Cells returned on R.R. 5076 6/30-13 property of Winton Motor Car Co. incorporated by us as our property 7-28-13

5 Pb cells @ 350¢ 17.50

30

Finished Cells Billed 113 5483

140 5483

Memorandum Ledger Returned by Chicago. North Western R.R. Co. to our Chicago Office on P. 1955 Shipped 7-14-1912 Sup. 17546 Sales Order 11159 Pay credit Sup. 12-49

This entry should have been made in October but was overlooked

10 Pb cells @ 548 3/4¢ 54.83

30
Cost of House - Lig'g Fixtg Equipment Sold 506 | 10 99
Manufacturing Orders 509 | 10 99
1870
To charge "Cost of H-Light Equip. Sold" with cost of 115 ft #14 R.C. work and wire shown on our invoices 13-11-963 and 13-11-964, to be used in connection with House-Lighting Plant at Rahway, N. J. - Fixture Department

115' #14 R.C. wire @ 9½	10.64
Fixtures	.31
115' #14 R.C. wire @ 9½	10.64
	10.99

30
Accounts Payable 217 | 10 -
Accounts Receivable 11 | 10 -
To correct error in posting Cr. Inv. 9-114 in the analysis of sales

30
Accounts Payable 217 | 9 30
Accounts Receivable 11 | 9 30
To correct error in posting Inv. 10-429 in the analysis of sales

30
Thos. A. Edison, Inc. Bldg A/c 130 | 47 21
Accounts Receivable 11 | 47 21
To correct error in posting Inv 10-429 in the analysis of sales

30
Edison Chemical Works 16 | 67 67
Accounts Receivable 11 | 67 67
Deutsche Edison A.G.
To charge Edison Chemical Works and credit Deutsche Edison A.G. with $67.67 as per letter of 1-13-14
A.M.-3-5-17

30
Cost of Commercial Cells Sold 530 | 6607 36
Minus Used Cells Billed 114 | 6082 84
Manufacturing Orders 508 | 324 52
1907 188.45
1870 136.07
A/c cells & equipment shipped a/c sales during month of Nov. 1913, as per detail in shipping record
938 A/c cells @ 677.02 6,788.84
Scrap 188.45
Parts 136.07

30
Cost of Railroad Cells Sold 538 | 1808 74
Minus Used Cells Billed 114 | 1584 25
Manufacturing Orders 508 | 224 49
1907 156.35
1870 68.14
A/c cells & equipment shipped a/c sales during month of Nov. 1913, as per detail in shipping record
234 A/c cells @ 677.02 1,584.25
Scrap 156.35
Parts 68.14

30
Cost of House - Lig'g Cells Sold 506 | 193 10
Minus Used Cells Billed 114 | 182 80
Manufacturing Orders 508 | 9 30
1907 5.55
1870 3.75
A/c cells & equipment shipped a/c sales during month of Nov. 1913, as per detail in shipping record
27 A/c cells @ 677.03 182.80
Scrap 5.55
Parts 3.75

30
A/c Receivable 10 | 6 82
A/c Payable 217 | 6 82
To correct error in posting Cr. Inv. 9-121 in the analysis sales month of Sept. 1913. Posted in A/c Receivable Coleman in place of A/c Payable

Cost of Railroad Cells Sold	530	1 53 207		
Finished Cells Billed	114		1 44 268	
Manufacturing Orders	508		8 939	
1807 55.37				
1870 3 27				
A 44 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record				
208 A 44 cells @ 693/4		1,44 268		
Scrap		55.37		
Parts		3 27		
Cost of Commercial Cells Sold	530	9 236 08		
Finished Cells Billed	114		8 766 57	
Manufacturing Orders	508		469 56	
1807 798.06				
1870 191.50				
A 5 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record				
1094 A 5 cells @ 803/4		8,766.57		
Scrap		798.06		
Parts		191.50		
Cost of Commercial Cells Sold	530	1 51 888 85		
Finished Cells Billed	114		1 45 276 70	
Manufacturing Orders	508		6675	
1807 388.16				
1870 273.99				
A 6 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record.				
1541 A 6 cells @ 94 7/8		14,576.70		
Scrap		388.16		
Parts		273.99		
So				
Other Interest	587	297		
Ac Reserve Fd	11		297	
To correct error in posting last entry on page #6 of the R. Journal entry shows				
Posted in general ledger		200		
		30000		
Difference		297.00		

Cost of Railroad Cells Sold	530	918 78		
Finished Cells Billed	114		867 77	
Manufacturing Orders	508		51 01	
1807 34.94				
1870 16.07				
A 6 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record.				
9 A 6 cells @ 94 7/8		867.77		
Scrap		34.94		
Parts		16.07		
Cost of Railroad Cells Sold	530	163 37		
Finished Cells Billed	114		157 02	
Manufacturing Orders	508		6 35	
1807 3.62				
1870 2.73				
A 6 4 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record				
16 A 6 4 cells @ 98 1/4		157.02		
Scrap		3.62		
Parts		2.73		
Cost of Commercial Cells Sold	530	798 560		
Finished Cells Billed	114		752 089	
Manufacturing Orders	508		4647 1	
1807 272.68				
1870 192.03				
A 8 cells & equipment				
Shipped as sales during month of Nov. 1913, as per detail in shipping record				
59 A 8 cells @ 127 3/4		752.89		
Scrap		272.68		
Parts		192.03		
House-lighting Equipment	130	10 99		
House-lighting Equipment	X 18		10 99	
This entry is made so that material charged in last entry on page #576 of this book, will go on record in the House-lighting Eq. Stock Record. The charge should be posted.				

30 Cost of Railroad Cells Sold	538	27713		
Furnished Cells Billed	114		25408	
Manufacturing Orders	508		1805	
1907 7.68				
1870 10.37				
A 8 cells & equipment shipped as sales during month of Nov. 1913, as per detail in shipping record				
70 A 8 cells @ 1790½	25408			
Drays	7.68			
Parts	10.37			
30 Cost of Commercial Cells Sold	530	106370		
Furnished Cells Billed	114		19060	
Manufacturing Orders	508		1568	
1907 93.06				
1870 64.62				
A 8 H cells & equipment shipped as sales during month of Nov. 1913, as per detail in shipping record				
150 A 8 H cells @ 1790½	19060			
Drays	93.06			
Parts	64.62			
30 Cost of Railroad Cells Sold	538	37945	69	
Furnished Cells Billed	114		34646	48
Manufacturing Orders	508		3597	71
1907 7,178.93				
1870 1,418.78				
A 8 H cells & equipment shipped as sales during month of Nov. 1913, as per detail in shipping record				
703 A 8 H cells @ 1790½	34646	48		
Drays	7,178.93			
Parts	1,418.78			

30 Cost of Commercial Cells Sold	530	19764	6	
Furnished Cells Billed	114		18648	8
Manufacturing Orders	508		1115	8
1907 70.92				
1870 40.66				
A 10 cells & equipment shipped as sales during month of Nov. 1913, as per detail in shipping record				
170 A 10 cells @ 1554½	18648	8		
Drays	70.92			
Parts	40.66			
30 Cost of Commercial Cells Sold	530	96788	6	
Furnished Cells Billed	114		91779	1
Manufacturing Orders	508		4504	5
1907 283.68				
1870 166.77				
A 17 cells & equipment shipped as sales during month of Nov. 1913 as per detail in shipping record				
487 A 17 cells @ 1904½	91779	1		
Drays	283.68			
Parts	166.77			
30 Cost of Railroad Cells Sold	538	3809	86	
Furnished Cells Billed	114		3506	68
Manufacturing Orders	508		303	18
1907 168.73				
1870 134.95				
A 17 H cells & equipment shipped as sales during month of Nov. 1913, as per detail in shipping record				
700 A 17 H cells @ 1955½	3506	68		
Drays	168.73			
Parts	134.95			

31

Cost of Commercial Cells Sold	530	1903 59	
Finished Cells Billed	114		1657 70
Manufacturing Orders	508		245 89
1807	144.83		
1870	101.06		
Bx cells & equipment			
shipped as sales during month of Nov. 1913, as per detail in shipping record			
663 Bx cells @ 250%	1,657.70		
Snaps	144.83		
Parts	101.06		

30

Cost of Railroad Cells Sold	538	504 84	
Finished Cells Billed	114		455 05
Manufacturing Orders	508		49 79
1807	76.58		
1870	73.71		
Bx cells & equipment			
shipped as sales during month of Nov. 1913, as per detail in shipping record.			
182 Bx cells @ 250%	455.05		
Snaps	76.58		
Parts	73.71		

30

Cost of Commercial Cells Sold	530	1287 14	
Finished Cells Billed	114		249 09
Manufacturing Orders	508		38 05
1807	18.30		
1870	17.75		
Bx cells & equipment			
shipped as sales during month of Nov. 1913 as per detail in shipping record			
100 Bx cells @ 249%	249.09		
Snaps	18.30		
Parts	17.75		

30

Cost of Railroad Cells Sold	538	48 407	
Finished Cells Billed	114		398 54
Manufacturing Orders	508		86 43
1807	61.60		
1870	24.83		
Bx cells & equipment			
shipped as sales during month of Nov. 1913, as per detail in shipping record.			
160 Bx cells @ 249%	398.54		
Snaps	61.60		
Parts	24.83		

30

Cost of Commercial Cells Sold	530	3057 56	
Finished Cells Billed	114		2765 08
Manufacturing Orders	508		287 48
1807	181.89		
1870	105.59		
Bx cells & equipment			
shipped as sales during month of Nov. 1913, as per detail in shipping record			
680 Bx cells @ 406%	2765.08		
Snaps	181.89		
Parts	105.59		

30

Cost of Railroad Cells Sold	538	971 17	
Finished Cells Billed	114		875 46
Manufacturing Orders	508		145 66
1807	111.31		
1870	34.45		
Bx cells & equipment			
shipped as sales during month of Nov. 1913, as per detail in shipping record.			
203 Bx cells @ 406%	875.46		
Snaps	111.31		
Parts	34.45		

30					
Cost of House - Fighting Cells Sold	546	739	68		
Finished Cells Billed	114			719	58
Manufacturing Orders	508			20	10
1807 11.37					
1870 8.73					
54 Cells + equipment shipped as sales during month of Nov. 1913, as per detail in shipping record					
54 F34 cells @ 406⅔ 719.58					
Scrap 11.37					
Parts 8.73					
30					
Cost of Commercial Cells Sold	530	4896	36		
Finished Cells Billed	114			4518	32
Manufacturing Orders	508			358	04
1807 716.45					
1870 141.59					
F36 cells + equipment shipped as sales during month of Nov. 1913, as per detail in shipping record					
8 + F36 cells @ 548⅔ 4518.37					
Scrap 716.45					
Parts 141.59					
30					
Cost of Railroad Cells Sold	538	5	48		
Finished Cells Billed	114			5	48
Manufacturing Orders					
1807 —					
1870 —					
F36 cells + equipment shipped as sales during month of Nov. 1913, as per detail in shipping record					
1 F36 cell @ 5.48					

30					
Cost of House - Fighting Cells Sold	546	591	57		
Finished Cells Billed	114			546	34
Manufacturing Orders	508			43	73
1807 75.80					
1870 17.43					
F36 cells + equipment shipped as sales during month of Nov. 1913 as per detail in shipping record					
100 F36 cells @ 548⅔ 548.34					
Scrap 75.80					
Parts 17.43					
30					
Cost of Commercial Cells Sold	530	107	65		
Finished Cells Billed	114			97	26
Manufacturing Orders	508			10	39
1870 3.48 1808 6.91					
C-14 cells + equipment shipped as sales during month of Nov. 1913, as per detail in shipping record					
30 C14 cells @ 3.48⅔ 97.26					
Parts 3.48					
M.O. 1808 6.91					
30					
Finished Cells Billed	113	67	70		
Manufacturing Orders	507		07		
1807 —					
1870 .07					
Cost of Cells Sold - Comm.	530			67	77
1 cells + equipment returned as sales during month of Nov. 1913, as per detail in shipping record					
1 cells @ 67.77⅔ 67.70					
Scrap —					
Parts .07					

Finished Calls Billed 30	113		109.51		
Manufacturing Orders	501	E	57.71		
1807 37.54					
1870 19.67					
Cost of Comm. Calls Sold	530			115.09	
A6 calls + equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
116 A6 calls @ 94.5¢ 109.51					
Group 37.54					
Parts 19.67					
Finished Calls Billed 30	113		94.11		
Manufacturing Orders	501	E	1.49		
1807 74.95					
1870 16.57					
Cost of Commercial Calls Sold	530			91.60	
A8 calls + equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
74 A8 calls @ 127.0¢ 94.11					
Group 74.95					
Parts 16.57					
Finished Calls Billed 30	113		8.09		
Manufacturing Orders	501	E	.01		
1870					
Cost of Commercial Calls Sold	530			8.10	
A5 call Equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
1 A5 call 8.09					
Parts .01					
Finished Calls Billed 30	113		77.50		
Manufacturing Orders	501	E	.36		
1807 .13					
1870					
Cost of Commercial Calls Sold	530			77.36	
B7 calls + equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
9 B7 calls @ 7.50¢ 77.50					
Group .13					
Parts .23					

Finished Calls Billed 30	113		60.99		
Manufacturing Orders	501	E	.09		
1807 3.54					
1870 .55					
Cost of Commercial Calls Sold	530			67.08	
B4 calls + equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
15 B4 calls @ 406¢ 60.99					
Group 3.54					
Parts .55					
Finished Calls Billed 30	113		54.83		
Manufacturing Orders	501	E	.71		
1807 .36					
1870 1.35					
Cost of Comm. Calls Sold	530			58.54	
B6 calls + equipment returned after sales during month of Nov. 1913, as per detail in shipping record					
15 B6 calls @ 543¢ 54.83					
Group .36					
Parts 1.35					
Profit and Loss 30	340		404.41		404.41
Plant Equipment	172	S			
per 7153 172.15					
" 7646 .55					
" 3099 191.71					
To charge Profit & Loss with balances for various Plant & Equipment Orders - previous to 11-8-13					

30

Service Expense. 706 R. 200—

70-1

Suspense 170 200—

To charge Service Expense with salaries of Goodlandt (75.00) & Olsen (75.00) for weeks ending Nov. 8, 15, 22 & 29th.

Dr. December 30th Ck.

To Edison Storage Battery Supply Co. Ck. 450.

30

Freight & Hauling 348 15—

Service Expense 706 R. 108.45

70-1 69.10

70-3 11.90

70-4 27.45

Suspense 170 123.45

To charge Service Expense with miscellaneous expense incurred by San Francisco expense March 1st to Nov. 1st & freight & hauling with these before the dist. the Telephone

30

Sales 768 87936

Sales Accrued 750 87936

To change Sales with estimated proportion of Sales accruing during the month of Nov. 1913. This is in addition to entry on page 571 of this Journal

Sales of Railroad Cells & Accessories 30 564 480—

80 Br. Cells

Sales of Railroad Cells & Accessories 564 480—

80 Br. H. Cells

To correct error on Inv. 11-449. Invoice:- 80 Br. cells Shd. be 80 Br. H. cells

30

Manufacturing Orders 507 E. 178.86

1807 75.05

1870 72.56

6078 31.75

Cost of Parts Sold 364 178.86

Sump parts and solution returned do sales during month of Nov. 1913, as per detail in shipping record.

Sump 75.05

Parts 72.56

560# Solution 31.75

30

Manufacturing Orders 507 E. 17.87

1870 17.87

7996 .10

Service Dept. Expense 706 E. 17.87

Trips, parts and solution returned by inspection month of Nov. 1913, as per detail in shipping record.

Parts 17.87

1 gal. Solution .10

30

Contributed Cells Filled

Manufacturing Orders 6099 609

1807 3.54

1870 2.55 6708

Cost of ~~Sump~~ Cells Sold 587

~~Sump~~ Cells and equipment returned ~~sump~~ do sales during month of Nov. 1913, as per detail in ~~shipping~~ record.

15 Fed. cells @ 406 6099

Sump 3.36

Parts 2.55

Finished Cells Filled	30		54 83	
Manufacturing Orders			3 71	
1807		7.36		
1870		1.35		
Cost of Finished Cells Sold				58 54
1536 cells + equipment returned as sales during month of Nov. 1913, as per detail in shipping record				
15 536 cells @ 54 83		5483		
Scrap		7.36		
Parts		1.35		
Finished Cells Filled	30		54 18	
Memorandum Ledger	113 / 140			54 18
54 cells @ 677 83		3285		
54 " " 456 83		7.33		
Finished Cells Filled	30		406 22	
Memorandum Ledger	113 / 140			406 22
60 Q-L cells @ 677 83		406 22		
Cells returned month of Nov. 1913 as per detail in shipping record - equipment for cells in above two entries scrapped.				
Service Dept. Expense - 1913	30 / 140		8 71	
Manufacturing Orders	508			8 71
1870		8.53		
7996		.18		
To charge Service Dept. with misc. parts and potash brought to inspection during month of Nov. 1913, as per detail in shipping record				
Parts		8.53		
Potash		.18		
Shipping Expense 15-5	30 / 348		1 99	
Manufacturing Orders	508			1 99
1870		11.77		
6078		50.22		
To charge Shipping Exp. with misc. parts and solution as per detail in shipping record month of Nov. 1913				

Brass Goods	30		67 08	
Finished Cells Filled	114			60 99
Manufacturing Orders	508			6 09
1807		3.54		
1870		2.55		
54 cells requirement given away - free of charge during month of Nov. 1913, as per detail in shipping record.				
15 54 cells @ 456 83		60 99		
Scrap		3.54		
Parts		2.55		
Brass Goods	30		194 91	
Finished Cells Filled	114			19 04
Manufacturing Orders	508			175 87
1807		15.56		
1870		153.96		
7996		.18		
6078		7.17		
Cells, tray, misc. parts, potash and solution given away free of charge during month of Nov. 1913, as per detail in shipping record.				
1 Air cell		19.04		
Scrap		15.56		
Parts		153.96		
Potash		.18		
Solution		7.17		
Experimental	30		1 49	
Manufacturing Orders	508			1 49
1807				
To charge Experimental with 2 + 5 cell tray as per detail in shipping record month of Nov. 1913				
Advertising Expense 50-73	30 / 348		5 19	
Manufacturing Orders	508			5 19
1870		4.41		
6078		.78		
To charge Advertising with misc. parts and solution as per detail in shipping record month of Nov. 1913				

30

House-lighting Equipment "A.A.A" 578 | 19 — | 19 —
Misc. Supp. and Repairs 394
To correct distribution
of Voucher 13-10-592
1-150 Voltmeter Style "H" #37934 6.00
1-50 Ammeter " " 37666 6.00
12.00
Wrong shipped to Harry D. White field
Mgr. Hyper, Westchester Co., N.Y. Sales Order
#8889E
1-750 Voltmeter Style "H" #41938 7.00
Wrong voltmeter shipped to Estate of
Barton Crocker, Morristown, N.J.
See Inv. 13-11-816

30

House-lighting Equipment "A.A.A" 578 | 61 51 | 61 51
Material & Supplies 40
To change House-lighting Equipment with cost of generator as detailed on page #264 of Auxiliary Journal #3

30

Factory Expense 258 | 50 04 | 50 04
15-6
Bins and Cells Billed 116
64 cells @ 67¢ 43.68
12 " " 9¢ 1.08
To change Factory Expense with cost of cells shipped month of Nov. 1913 to replace defective cells, as per detail in shipping record.

30

Factory Expense 258 | 21 78 | 21 78
15-6
Manufacturing Orders 508
1890 18.21
6078 3.57
To charge Factory Expense with cost of misc. parts and solution shipped month of Nov. 1913 to replace defective mechanical, as per detail in shipping record

30

Cost of Filling Sulphite Sold 360 | 47 70 | 47 70
Manufacturing Orders 508
1890
To charge Cost of Filling Sulphite Sold with 51 A.C. sold during month of Nov. 1913, as per detail in shipping record.

30

Brass Goods 500 | 2 36 | 2 36
Manufacturing Orders 508
1807
To charge Brass Goods with cost of parts given away free of charge month of Nov. 1913 as per detail in shipping record.

30

Operation of So. Bl. Ht. & P. Supply Corpn 508 | 18 | 18
Manufacturing Orders 508
7796
To charge Operation of So. Bl. Ht. & Power Supply Corpn with estimate as per detail in shipping record month of Nov. 1913

30

Cost of House-lighting Equip. Sold 586 | 70 93 | 70 93
House-lighting Equip. "A.A.A." 578
To transfer Cost of House-lighting Equip. Sold with cost of House-lighting Equipment shipped as sales during month of Nov. 1913, as per detail in shipping record

30

Factory Expense 258 | 72 698
75-7
Shipping Expense 388 | 70 697
15-4
Operation of Trucks 377 | 41 395
To distribute proportionately between incoming & outgoing freight the cost of truck operation during month of Nov. 1913

30					
Cost of Parts Sold					
Manufacturing Orders	366	5799.92		5799.92	
	508				
1807	307.26				
1870	967.17				
7946	79.41				
6078	4001.08				
Dragr. mic. parts —					
Parts and solution shipped as sales during month of Nov. 1913, as per an full in shipping record.					
Dragr	307.26				
Parts	967.17				
Exhaustr	79.41				
7194th Solution	4001.08				
30					
Profit and loss	340	1068.08			
Plant & Equipment	77			320.00	
Work in Progress	65			748.08	
6043	346.04				
6044	346.04				
6091	14.46				
6092	14.36				
6007	27.70				
To Charge Profit & loss with various charges for materials we used in conducting work the 4th & Cells sold in June 1913					
See M13-11-576					
30					
Cost of Commercial Cells Sold	530	387.10			
" " Railroad " "	538	291.70			
" " H. Lighting " "	546	5.50			
Portable Lighting Expense	368			698.80	
To charge cost of cells sold with cost of assembling cells into batteries during month of Nov. 1913					
Comm 6073.75 A/c Expense or 56.79%		387.10			
R. Road 6037.75 A/c " " 42.90%		291.70			
H. Light 179. A/c " " .81%		5.50			
		698.80			

30					
Accrued Interest					
A/c Payable	77		440.15		440.15
S. L. Edison Inc.	77				
Edison Plant Works	757.28				
	189.87				

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